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A DESK REFERENCE GUIDE
FOR
GOVERNMENT PAYROLL
RECORDKEEPING AND PROCEDURES

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Office of
Personnel
Management

PM 1.8:

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John Edward Murphy
Manager
Financial Management Training Institute
Center for Performance Management
Office of Personnel Management

READEX FICHE best copy available

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Foreword

This desk reference was developed to assist payroll clerks and technicians with the basic tasks they perform in the payroll preparation process.

Because this desk reference is for payroll clerks and technicians throughout the federal government, you should keep two points in mind. First, always consult your agency's procedures manual for specific procedures in preparing payroll. Second, remember that this desk reference may discuss payroll actions that your agency does not require. That is bound to happen when a reference is designed for use in more than one agency.

This desk reference also may discuss more of the payroll process than you currently are responsible for. In addition, it may go into details and procedures that a computer system handles for your office. This additional information can be useful in two ways. With a broader understanding of the payroll process, you can answer more effectively and efficiently questions from individual employees and from other offices involved in the payroll process. You also will be better prepared to assume additional responsibilities in the future.

OVERVIEW OF THE DESK REFERENCE GUIDE

Purpose

The purpose of this desk guide is to provide payroll clerks and technicians with an understanding of the basic actions in the payroll preparation process for which they are responsible.

Contents of the Desk Guide

The following information is presented in this desk guide:

For Information on...	See...
An overview of the role and responsibilities of the payroll clerk or technician	Page 2
Preliminary step: Agency units prepare source documents	Page 7
Receiving and verifying time and attendance, including leave	Part I
Receiving and verifying mandatory deductions	Part II
Receiving and verifying voluntary deductions	Part III
Computing pay this pay period	Part IV
Answering inquiries and maintaining payroll records	Part V
Pay and leave information to use in answering inquiries	Appendices

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OVERVIEW OF THE ROLE AND RESPONSIBILITIES OF THE PAYROLL CLERK OR TECHNICIAN

Contents of the Overview

The following information is presented in the overview:

For Information on...	See Page...
The payroll process	3
The separation of payroll responsibilities	5
Preliminary step: Agency units prepare source documents	7

Introduction

This section lists the goals and stages of the payroll process for payroll clerks and technicians.

Goals

The goals of the payroll process for payroll clerks and technicians are:

- To provide prompt payments in the proper amounts to all persons entitled to be paid
- To produce and maintain accurate and up-to-date payroll records
- To resolve inquiries promptly and accurately.

Stages of the Payroll Process

The payroll process is presented in Figure 1 on page 4. Payroll clerks and technicians check the accuracy and currency of payroll information during three stages of the payroll process:

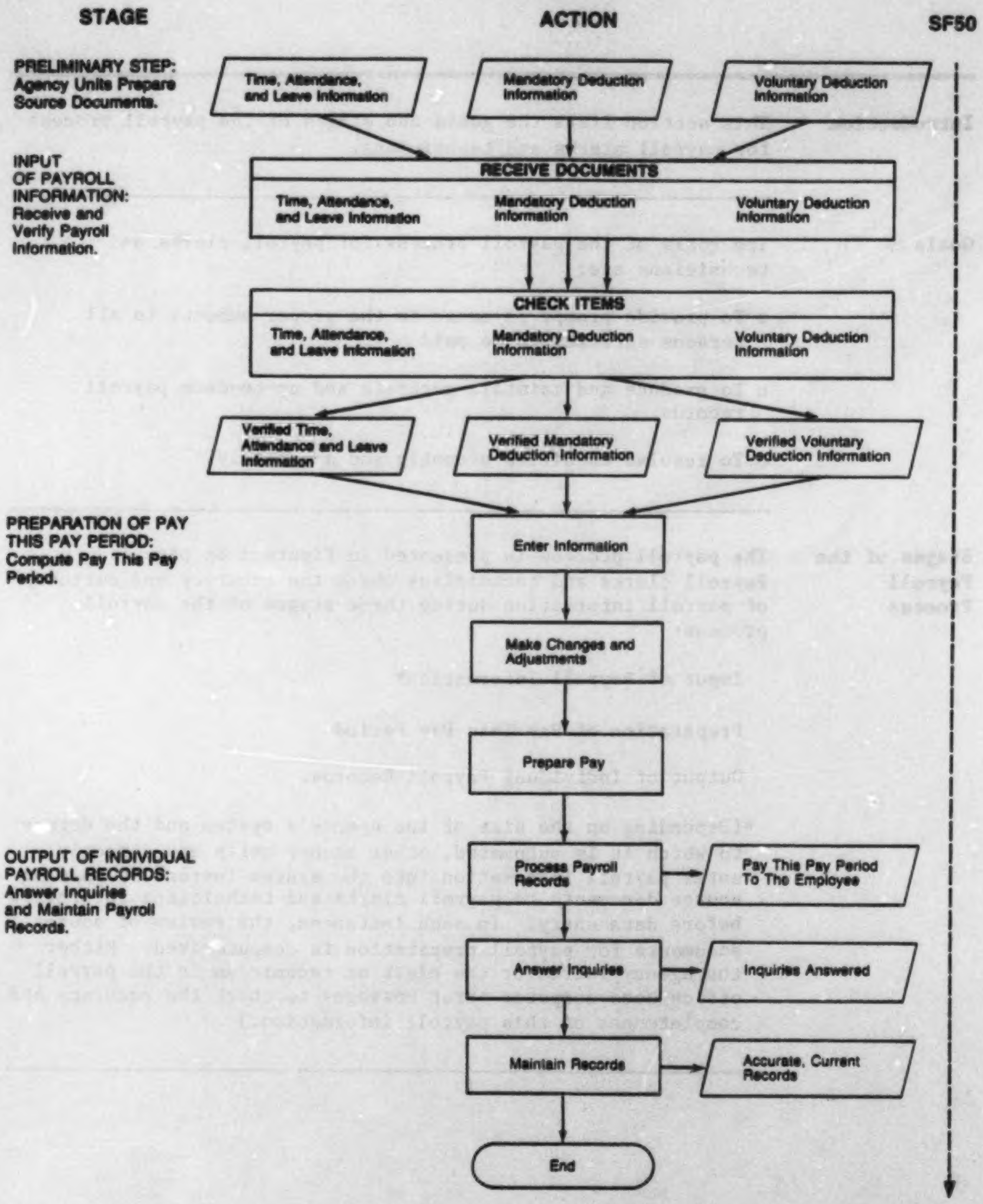
Input of Payroll Information*

Preparation of Pay This Pay Period

Output of Individual Payroll Records.

*(Depending on the size of the agency's system and the degree to which it is automated, other agency units may directly enter payroll information into the system instead of passing source documents to payroll clerks and technicians for review before data entry. In such instances, the review of source documents for payroll preparation is computerized. Either the agency source or the clerk or technician in the payroll office uses computer error messages to check the accuracy and completeness of this payroll information.)

FIGURE 1. The Payroll Process


STAGE
ACTION
SF50
PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
INPUT OF PAYROLL INFORMATION: Receive and Verify Payroll Information.
RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Introduction

The responsibilities of payroll office staff, personnel office staff, timekeepers, and supervisors of employees are described in this section. A separation of certain key duties and functions is required under Section 9 of Title 6, GAO Policy and Procedures Manual for Guidance of Federal Agencies.

Excerpt From Section 9 of Title 6

"Responsibilities for duties and functions should be appropriately segregated between authorization, performance, keeping of records, custody of resources, and review, so as to provide proper internal checks on performance and to minimize opportunities for carrying out unauthorized, fraudulent, or otherwise irregular acts. No one person should perform all phases of transactions from beginning to end. Some other person or persons should intervene to provide a cross-check on the accuracy of the work and substantially reduce the opportunity to commit unauthorized, fraudulent, or otherwise irregular acts."

Separation of Responsibilities

The table on page 6 shows how responsibilities related to payroll are separated.

The Separation of Payroll Responsibilities

Responsibility	Timekeepers	Supervisors	Personnel	Payroll*
1. Personnel operations such as processing appointments, promotions, and assignments			X	
2. Supervising employee performance and granting, approving, and advancing leave		X		
3. Recording and reporting attendance and absences	X			
4. Computing pay, preparing payrolls, and keeping individual payroll records				X
5. Certifying payrolls				X
6. Scheduling payments for amounts due, including issuing checks and U.S. savings bonds**				X
7. Managing internal distribution of paychecks and savings bonds				X
8. Retention of control records				X

*Because key duties and functions must be segregated according to law, different individuals or units within a payroll office will be assigned responsibilities 4 through 8.

**The Treasury Department prepares payroll checks for civilian agencies and disbursing offices prepare them for military agencies.

Introduction

Before you can prepare payroll, other agency units must prepare source documents for the payroll process. (See Figure 2 on page 8.)

This section discusses the creation of the employee's basic payroll file with the SF-50, "Notification of Personnel Action."

The establishment of this file initiates the payroll process for a specific employee.

Purpose

The employee's basic payroll file is created in order to enter into the system the basic information needed to calculate an employee's pay and leave.

What You Need to Know

Although other agency units enter the SF-50 into the system, you need to know the following things about the document in order to prepare payroll:

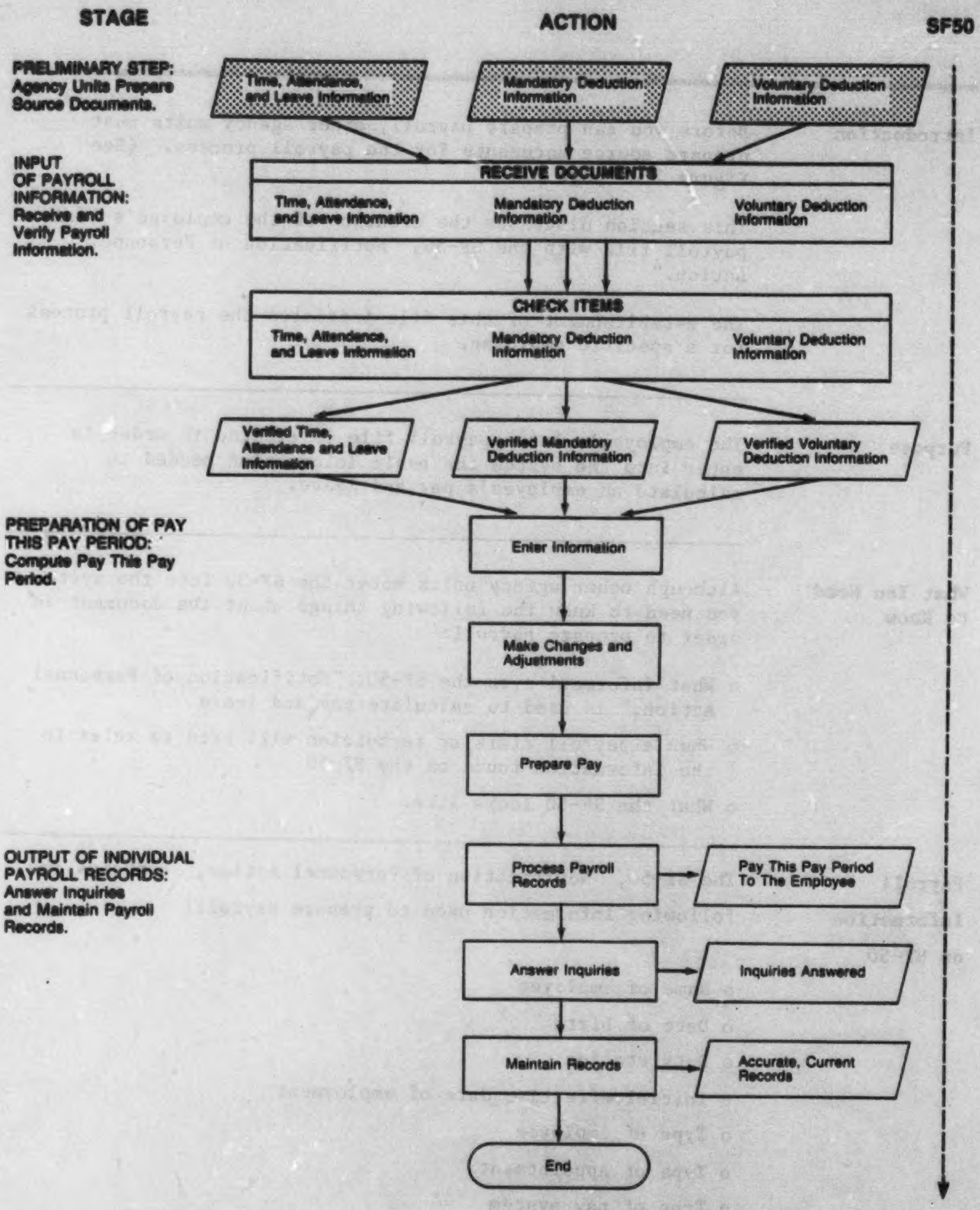
- o What information on the SF-50, "Notification of Personnel Action," is used to calculate pay and leave
- o When a payroll clerk or technician will need to refer to the information found on the SF-50
- o What the SF-50 looks like.

Payroll Information on SF-50

The SF-50, "Notification of Personnel Action," contains the following information used to prepare payroll:

- o Name of employee
- o Date of birth
- o Duty station
- o Initial effective date of employment
- o Type of employee
- o Type of appointment
- o Type of pay system
- o Base rate of pay
- o Leave category.
- o Retirement category.

FIGURE 2. The Payroll Process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PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
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Voluntary Deduction Information
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RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Use of Information on SF-50

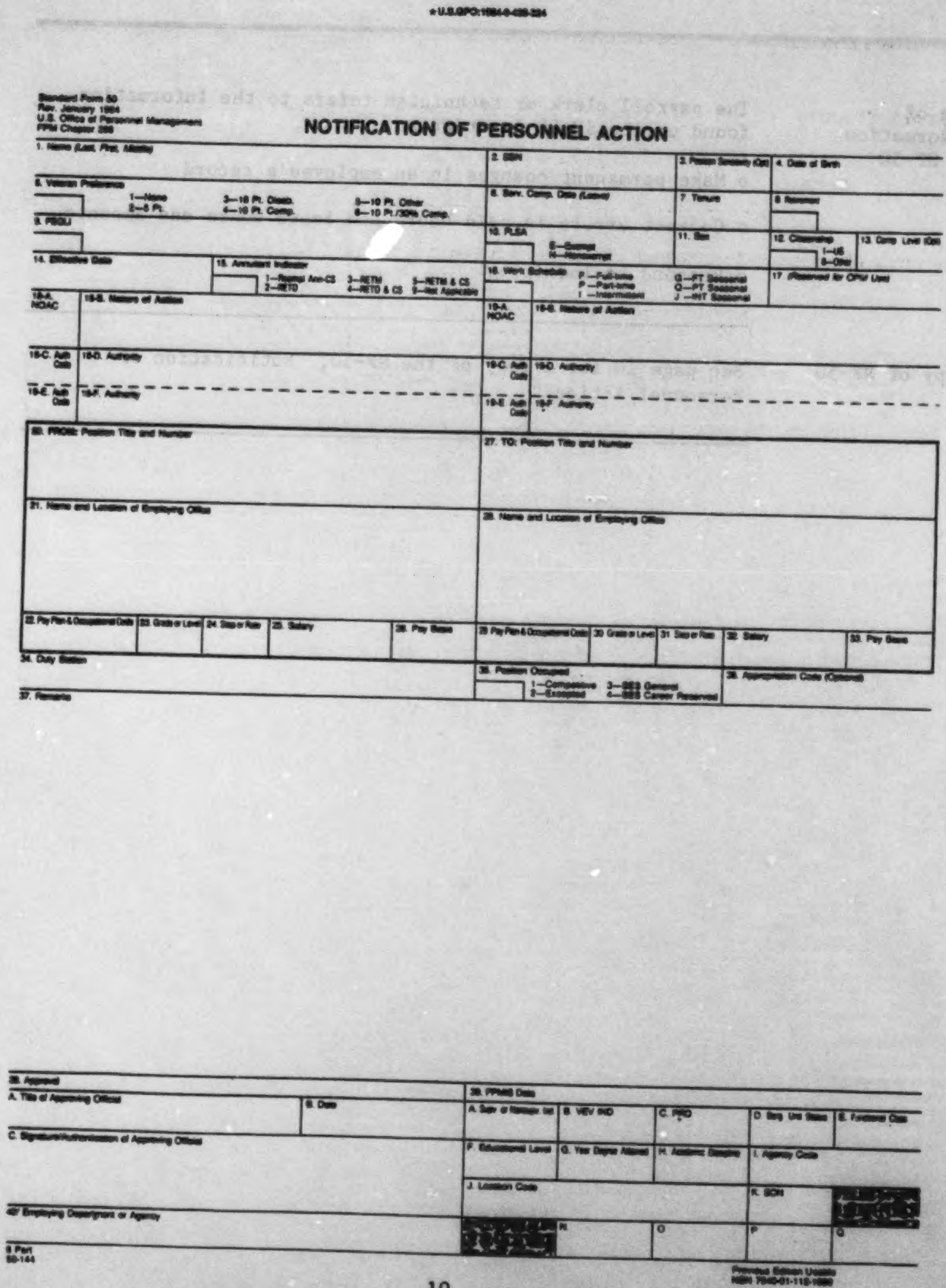
The payroll clerk or technician refers to the information found on the SF-50 in order to:

- Make permanent changes in an employee's record
- Correct errors in paid hours and leave hours and amounts
- Respond to inquiries.

Copy of SF-50

See page 10 for a copy of the SF-50, "Notification of Personnel Action."

★U.S.GPO:1984-0-439-334



Standard Form 50
Rev. January 1984
U.S. Office of Personnel Management
FPM Chapter 296

NOTIFICATION OF PERSONNEL ACTION

1. Name (Last, First, Middle)
2. SSN
3. Position Sensitivity (Opt)
4. Date of Birth
5. Veteran Preference
1—None
2—5 Pt.
3—10 Pt. Disab.
4—10 Pt. Comp.
5—10 Pt. Other
6—10 Pt./30% Comp.
6. Serv. Comp. Date (Leave)
7. Tenure
8. Retirement
9. FEGLI
10. FLSA
E—Exempt
N—Nonexempt
11. Sex
12. Citizenship
1—US
8—Other
13. Comp. Level (Opt)
14. Effective Date
15. Annuitant Indicator
1—Reempl. Ann-CS
2—RETD
3—RETM
4—RETD & CS
5—RETM & CS
9—Not Applicable
16. Work Schedule
F —Full-time
P —Part-time
I —Intermittent
G—FT Seasonal
Q—PT Seasonal
J —INT Seasonal
17. (Reserved for OPM Use)

18-A. NOAC
18-B. Nature of Action
18-C. Auth Code
18-D. Authority
18-E. Auth Code
18-F. Authority

19-A. NOAC
19-B. Nature of Action
19-C. Auth Code
19-D. Authority
19-E. Auth Code
19-F. Authority

20. FROM: Position Title and Number
21. Name and Location of Employing Office
22. Pay Plan & Occupational Code
23. Grade or Level
24. Step or Rate
25. Salary
26. Pay Basis

27. TO: Position Title and Number
28. Name and Location of Employing Office
29. Pay Plan & Occupational Code
30. Grade or Level
31. Step or Rate
32. Salary
33. Pay Basis

34. Duty Station
35. Position Occupied
1—Competitive
2—Excepted
3—SES General
4—SES Career Reserved
36. Appropriation Code (Optional)
37. Remarks

38. Approval
A. Title of Approving Official
B. Date
C. Signature/Authentication of Approving Official
39. PPMIS Data
A. Supv or Manager Ind
B. VEV IND
C. PRD
D. Barg. Unit Status
E. Functional Class
F. Educational Level
G. Year Degree Attained
H. Academic Discipline
I. Agency Code
J. Location Code
K. SCN
N.
O
P
Q
40. Employing Department or Agency

6 Part
50-144

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Overview

Payroll Process Model

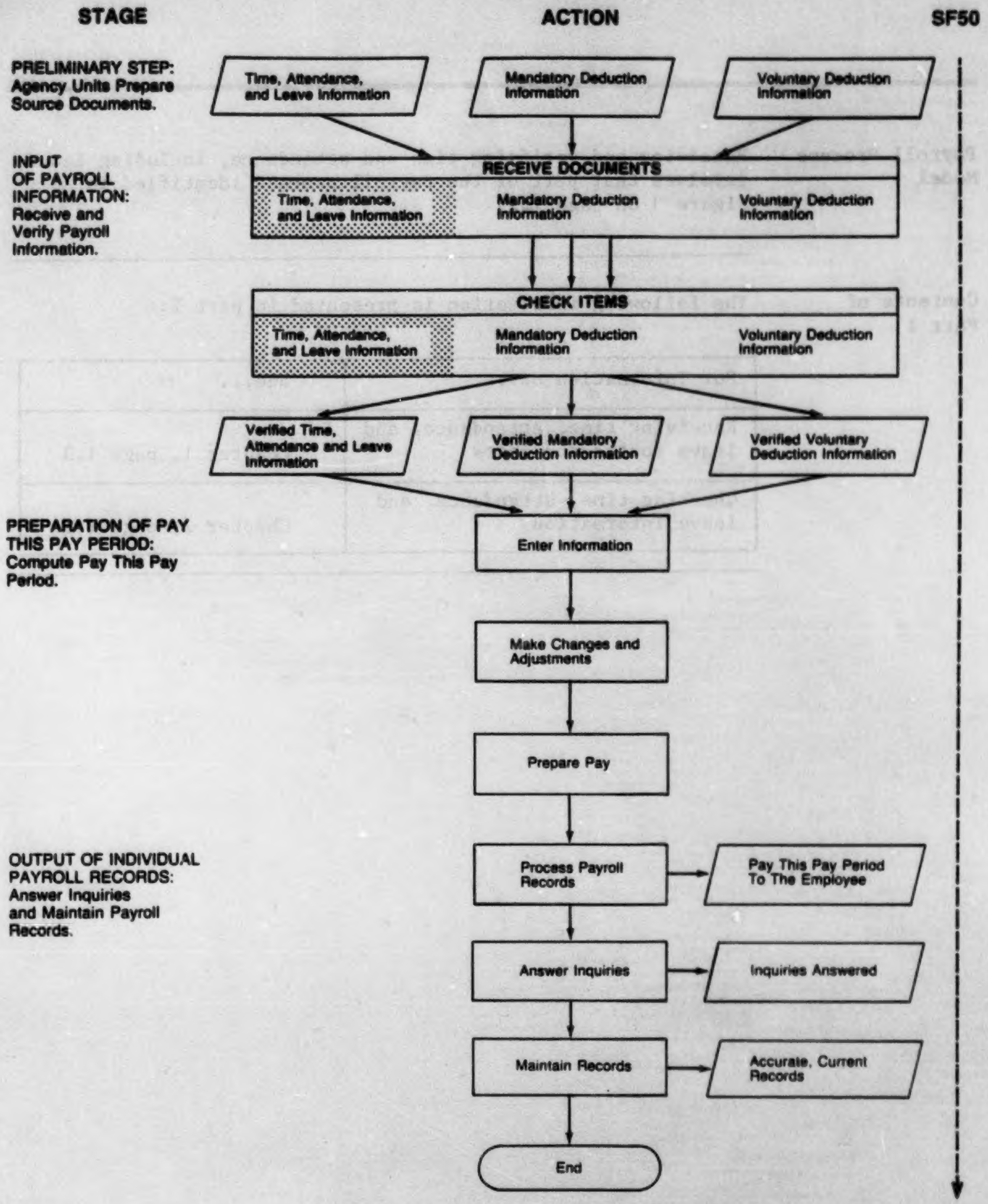
Receiving and verifying time and attendance, including leave, involves that part of the payroll process identified in Figure 3 on page 1.2.

Contents of Part I

The following information is presented in part I:

For Information on...	See...
Receiving time, attendance, and leave source documents	Chapter 1, page 1.3
Checking time, attendance, and leave information	Chapter 2, page 1.14

FIGURE 3. The Payroll Process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Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
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Verified Voluntary Deduction Information
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Enter Information
Make Changes and Adjustments
Prepare Pay
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Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Overview

Steps There are three steps in receiving time, attendance, and leave source documents:

For Information on...	See Page...
Receiving the timecard for review	1.4
Receiving the SF-71 and other information necessary to support the timecard	1.8
Checking with sources when the timecard or supporting information is missing	1.12

I. RECEIVE AND VERIFY INFORMATION ON TIME AND ATTENDANCE, INCLUDING LEAVE

Receive Timecard for Review

Purpose

Review timecard to ensure complete and accurate input for computing pay this pay period.

In a highly automated system, the computer will review the timecard. The payroll clerk or technician may be assigned to resolve the error messages.

What You Need to Know

To receive timecards for review, you need to know:

- The basic information that appears on a timecard
- What your agency's timecard looks like.

Information on Timecards

Every agency uses its own timecard.

However, certain information appears on all timecards:

- Pay period number
- Pay period dates
- Employee's name
- Employee's social security or employee number
- Whether or not the employee is covered by the Fair Labor Standards Act (FLSA)
- Tour of duty
- Hours worked
- Leave taken, by type
- Initials for leave taken
- Compensatory time earned and taken
- Signatures for the timekeeper and supervisor.

Receive Timecard for Review

Your Agency's Timecard	Insert a copy of your agency's timecard immediately after this page.
Help	Use the job aid for receiving and verifying time and attendance, including leave on pages 1.6 and 1.7 to record the timecards that you receive for review.
Checking Your Performance	Use the performance checklist on page 1.29 to review your actions in receiving and verifying time and attendance, including leave.

Job Aid: Receiving and Verifying Time and Attendance, Including Leave

---

Introduction Use this job aid to document the review of time, attendance, and leave documents you are responsible for.

Job Aid: Receiving and Verifying Time and Attendance, Including Leave

Payroll Source Document	Agency Source	Information to Be Checked
Example: Timecard	Timekeeper 690	Authorization of leave taken

Job Aid: Receiving and Verifying Time and Attendance, Including Leave

---

Job Aid: Receiving and Verifying Time and Attendance Including Leave - Continued

Check to Be Made	Manually or by Computer (M/C)	Corrected Document Required (Yes/No)
Example: Employee's initials appear next to leave time, timecard states SF-71 on file, or SF-71 submitted for review	M	Yes

Receive SF-71 and Other Information Necessary to Support the Timecard

Introduction	This section discusses receiving for review the SF-71, "Application for Leave," and other information necessary to support the timecard. Note: In your agency, payroll clerks and technicians may only be required to check for statements that supporting documents are on file.
Purpose	Review the SF-71 and other information supporting the timecard in order to verify that time in pay status beyond regular hours and time absent are appropriately authorized.
What You Need to Know	To review the SF-71 and other information supporting the timecard, you need to know: o Use of the SF-71, "Application for Leave" o Rules on use of the SF-71 o What the SF-71 looks like o What other types of supporting information your agency requires you to review.

Receive SF-71 and Other Information Necessary to Support the Timecard

---

Use of the SF-71	Whether your agency requires submission of an SF-71 for leave will depend on the amount of leave involved, the type of leave involved, or, possibly, both.
Rules on the Use of the SF-71	Rules on the use of SF-71, "Application for Leave," include: o The employee must fill out the SF-71 and give it to the supervisor o The supervisor signs the form if the leave is approved o Employees who do not submit an SF-71 for paid leave must initial the timecard o Your agency will have appropriate procedures for timekeepers to follow if an employee is on leave and unable either to submit an SF-71 or initial the timecard before the end of the pay period.
Copy of the SF-71	See page 1.10 for a copy of the SF-71, "Application for Leave."

SF 71
(Revised 3/79)
OFFICE OF PERSONNEL MANAGEMENT
FPM Supp. 990-2, S 2-8

71-112

APPLICATION FOR LEAVE

INSTRUCTIONS: Please complete Items 1-8 after reading the Privacy Act Statement shown below.

1. Name *(Print or type—Last, First, M.I.)*			2. Employee I.D. Number	
3. Organizational Unit	4-A Month FROM:	Day	Hour A.M. P.M.	4-C Total Number of Hours
5. I hereby request *(If more than one box is checked, explain in Item 6, Remarks)* ☐ Annual Leave. *(Annual leave requested may not exceed the amount available for use during the leave year.)* ☐ Sick Leave. *(Complete reverse side of form.)* ☐ Leave Without Pay. ☐ Compensatory Time. ☐ Other. *(Specify)*	4-B Month TO:	Day	Hour A.M. P.M.	
	6. Remarks			
	7. Employee's Signature			8. Date *(Month, Day, Year)*

OFFICIAL ACTION ON APPLICATION

☐ Approved ☐ Disapproved *(If disapproved, give reason. If annual leave, initiate action to reschedule.)*	Signature *(Annual leave approved may not exceed the amount available for use during the leave year.)*	Date *(Month, Day, Year)*

NSN 7540-00-753-5067

Please detach this notice before submitting SF 71.

PRIVACY ACT STATEMENT

Section 6311 of Title 5 to the U.S. Code authorizes collection of this information. The primary use of this information is by management and your payroll office to approve and record your use of leave. Additional disclosures of the information may be: To the Department of Labor when processing a claim for compensation regarding a job connected injury or illness; to a State unemployment compensation office regarding a claim; to Federal Life Insurance or Health Benefits carriers regarding a claim; to a Federal, State, or local law enforcement agency when your agency becomes aware of a violation or possible violation of civil or criminal law; to a Federal agency when conducting an investigation on you for employment or security reasons; to the Office of Personnel Management or

EMPLOYEE—Check the appropriate box below (Items 1-4) if you are applying for sick leave. If your agency requires such certification, please have your doctor or practitioner complete the Certification section below. Falsification of information in this portion of the form may be grounds for disciplinary action, including dismissal.

1. I was incapacitated for duty by: ☐ Sickness. ☐ Off-The-Job Injury. ☐ On-The-Job Injury. ☐ Pregnancy and Confinement.	2. ☐ I was required to care for a member of my family with a contagious disease. *(Give name and relationship of family member, and name of disease.)*
3. ☐ I will be undergoing medical, dental, or optical examination or treatment.	4. ☐ I was exposed to a contagious disease. *(Give name of disease and circumstances of exposure.)*

CERTIFICATION OF PHYSICIAN OR PRACTITIONER

Employee's Name	Period Under Professional Care *(Indicate Month, Day, Year)* From	To
Remarks		

I certify that the employee named was under my professional care for the period indicated above, and that the employee's condition during this period made reporting to work inadvisable.

Signature of Physician or Practitioner	Date *(Month, Day, Year)*

General Accounting Office when the information is required for evaluation of leave administration; and to the General Services Administration in connection with its responsibilities for records management.

Where the employee identification number is your Social Security Number, collection of this information is authorized by Executive Order 9397. Furnishing the information on this form, including your Social Security Number, is voluntary, but failure to do so may result in disapproval of this request.

If your agency uses the information furnished on this form for purposes other than those indicated above, it may provide you with an additional statement reflecting those purposes.

★ GPO : 1983 O - 381-526 (8413)

Receive SF-71 and Other Information Necessary to Support the Timecard

---

Example of Information Supporting the Timecard

Examples of information supporting the timecard include:

- o Doctor's certificate
- o Military orders
- o Marshall's orders for jury duty or court appearance.

Help

Use the job aid for receiving and verifying time and attendance, including leave on pages 1.6 and 1.7 to record the information necessary to support the timecard you receive for review.

Checking Your Performance

Use the performance checklist on page 1.29 to review your actions in receiving and verifying time and attendance, including leave.

Check with Agency Sources When Documents Are Missing

Purpose

Check with agency sources when the timecard or supporting information is missing in order to get source documents into the system soon enough to calculate pay this pay period for the employee.

What You Need to Know

To check with agency sources when necessary time, attendance, and leave documents are missing, you need to know:

- o The agency sources for timecards, SF-71's, and any other supporting information that you review
- o How to contact those sources.

Help

For help in checking with agency sources when necessary time, attendance, and leave documents are missing, use:

- o The procedures to follow when time, attendance, or leave documents are missing. These are listed below.
- o The job aid for receiving and verifying time and attendance, including leave found on pages 1.6 and 1.7. Use it to record agency sources for every time, attendance, and leave document you receive for review.

Check with Agency Sources When Documents Are Missing

Procedures to Follow When Documents Are Missing

Use the following procedures when a timecard, SF-71, or other supporting information is missing:

Step	Procedure
1	Identify the employee for whom the document is missing.
2	Identify the agency source of the document.
3	Contact that source.
4	Arrange for receipt of the document.

Checking Your Performance

Use the performance checklist on page 1.29 to review your actions in receiving and verifying time and attendance, including leave.

Steps There are three steps in checking time, attendance, and leave information:

For Information on...	See Page...
Which time, attendance, and leave information should be checked	1.15
Checking for completeness, accuracy, and authorization	1.17
Clarifying questionable items and obtaining missing information	1.27

Know Which Time, Attendance, and Leave Information Should Be Checked

---

Purpose

Review the time, attendance, and leave information to be checked to:

- Understand what you are checking for
- Avoid duplicating the work of your agency's computer.

What You Need to Know

You need to know:

- The kinds of information checks that can occur
- Which items are checked by your computer system
  - What each of these items is checked for
- Which items you should check
  - What you should check each item for.

Note: Check time, attendance, and leave information to determine whether or not it is:

- Complete
- Accurate
- Appropriately authorized.

Know Which Time, Attendance, and Leave Information Should Be Checked

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Help	Use the job aid for receiving and verifying time and attendance, including leave on pages 1.6 and 1.7 to record: o The time, attendance, and leave information that is checked in your office o What the information is checked for o Whether the information is checked manually or by computer.
Checking Your Performance	Use the performance checklist on page 1.29 to review your actions in receiving and verifying time and attendance, including leave.

Check the Information for Completeness, Accuracy, and Authorization

Purpose	Check time, attendance, and leave information in order to produce accurate and timely pay this pay period. In an automated system, this is done by resolving computer error messages for source documents.

What You Need to Know

To check time, attendance, and leave information, you need to know about:

- Time in pay status
- Time absent
- Fair Labor Standards Act
- Leave
- References for additional information.

Note: Each of these elements is discussed separately on the following pages.

Check the Information for Completeness, Accuracy, and Authorization

Time in pay status

Introduction

This section of the chapter contains basic definitions related to time in pay status that you need to know when checking time, attendance, and leave information.

What You Need to Know

You need to know the following terms related to time in pay status:

- Time in pay status
- Tour of duty
- Most common tour
- Regular hours.

Time in Pay Status

Time in pay status is time for which an employee is paid. It includes:

- The time when an employee is actually working
- The time when an employee is on paid leave.

Tour of Duty

The tour of duty (also called tour or scheduled tour) describes an employee's regular work schedule during a given week. It includes:

- The times the employee starts and ends work
- The number of hours the employee works each day
- The days of the week that the employee works
- The number of hours that the employee works during each week of the pay period.

Check the Information for Completeness, Accuracy, and Authorization

Time in pay status

Most Common Tour The most common regularly scheduled tour is:

- 8 hours per day
- 5 days per week
- 80 hours per pay period.

Regular Hours Regular hours are hours in pay status that are paid at the employee's base rate of pay.

Check the Information for Completeness, Accuracy, and Authorization

Time absent

Introduction

This section contains basic definitions related to time absent that you need to know when checking time, attendance, and leave information.

What You Need to Know

You need to know the following terms related to time absent:

- Time absent
- Paid leave
- Unpaid leave.

Time Absent

Time absent is time when an employee is normally scheduled to be at work, but is not at work. It includes:

- Time on paid leave
- Time on unpaid leave.

Paid Leave

Paid leave is time away from the job for which an employee is paid.

Unpaid Leave

Unpaid leave (or nonpay status) is time away from the job for which an employee is not paid.

Examples: Absent without leave (AWOL)
Leave without pay (LWOP).

Check the Information for Completeness, Accuracy, and Authorization

Time absent

Help For additional information on leave:

See page 1.23 in this chapter for more information on:

- o Leave year
- o Earned leave
- o Charge to leave
- o Accrued leave.

See appendix 4 for more information on:

- o Annual leave
- o Types of paid leave
- o Unpaid leave
- o Conducting leave audits
- o References for additional information on leave.

Check the Information for Completeness, Accuracy, and Authorization

Fair Labor Standards Act

What You Need to Know

You need to know the following information about the Fair Labor Standards Act (FLSA):

- o What FLSA is
- o Who is covered by FLSA
- o Who is not covered by FLSA.

Who Is Covered

The personnel office will determine:

- o Who is covered (or nonexempt)
- o Who is not covered (or exempt).

An employee who is covered can be identified by:

- o The phrase "FLSA nonexempt" on the SF-50
- o An agency-specific mark on the top of the timecard.

Who Is Not Covered

Anyone not identified as covered by the Fair Labor Standards Act is exempt from its regulations.

Check the Information for Completeness, Accuracy, and Authorization

Leave

What You Need to Know

You need to know the following information about leave:

- What a leave year consists of
- When leave is earned
- When a charge to leave is made
- What the minimum charge to leave is
- What accrued leave is
- When leave is lost.

Leave Year

The leave year begins with the first day of the first complete pay period in a calendar year and ends with the last day of the pay period immediately preceding the first pay period in the next calendar year.

When Leave Is Earned

Leave is earned by a full-time employee during each full biweekly pay period.

During that full pay period, the employee may be in:

- Pay status
- A combination of pay and nonpay status.

Check the Information for Completeness, Accuracy, and Authorization

Leave

When a Charge to Leave Is Made

You can make a charge to leave only when an employee is in pay status. For example, do not charge leave for a holiday.

Note: Because regulations on this topic frequently appear, consult your supervisor on questionable items.

Minimum Charge to Leave

Leave is usually charged in one-hour increments.

Note: Consult your agency's timekeeping and payroll procedures manuals to determine if your agency has established a different minimum for leave.

Accrued Leave

Accrued leave is leave earned during the current leave year that is unused at any given time in that leave year.

When Leave Is Lost

Leave is lost when an employee:

- Does not use all of the accrued leave balance for a particular leave year and exceeds the balance that can be carried over to the next leave year

  Note: There are exceptions to this rule.

- Loses leave accrued for every 80-hour increment of leave without pay.

Check the Information for Completeness, Accuracy, and Authorization

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References for Additional Information	For additional information that will help you to check time, attendance, and leave information consult: o The appendix of this desk reference o Your agency's timekeeping and payroll procedures manuals o Federal Personnel Manual o U.S. Code of Federal Regulations, Title 5.
Help	For help in checking time, attendance, and leave information, use: o The document checklist for a timecard on page 1.26 to review general manual checks of information and to record those manual checks required by your agency o The job aid for receiving and verifying time and attendance, including leave on pages 1.6 and 1.7 to record the checks of time, attendance, and leave information you are required to perform.
Checking Your Performance	Use the document checklist on page 1.26 to review the timecard data you are required to check manually. Use the performance checklist on page 1.29 to review your actions in receiving and verifying time and attendance, including leave.

I. RECEIVE AND VERIFY INFORMATION ON TIME AND ATTENDANCE, INCLUDING LEAVE

Document Checklist: Timecard

Instructions

1. Use this checklist to document the manual checks your agency requires to verify timecards.
2. Then, on the job, use this checklist to check your own performance.

Document Checklist: Timecard

General Manual Checks

[ ] 1. Correct pay period number recorded.

[ ] 2. Hours recorded for time in pay status and time absent equal the tour of duty.

[ ] 3. Appropriate signatures verified.

[ ] 4. Leave time initialed by employee or SF-71 submitted if leave was taken this pay period.

[ ] 5. SF-71 agrees with timecard, if submitted.

[ ] 6. Premium hours calculated correctly if employee worked overtime and took leave without pay during the same week.

[ ] 7. Necessary supporting authorizations present:

[ ] Military orders

[ ] Statement of court attendance

[ ] Authority for overtime, if agency requires

[ ] Approval for advanced leave, if agency requires.

Agency's Manual Checks

(List review steps required by your agency.)

[ ] 8.

Clarify Questionable Items and Obtain Missing Information

Purpose	Clarify questionable items and obtain missing information to ensure complete and accurate input for computing pay this pay period.
What You Need to Know	To clarify questionable items and obtain missing information, you need to know: o Agency sources for time, attendance, and leave source documents o How to contact those agency sources o When a corrected document is required by your agency.
Help	For help in clarifying questionable items or obtaining missing information, use: o The procedures for clarifying questionable items or obtaining missing information found on page 1.28. o The job aid for receiving and verifying time and attendance, including leave on pages 1.6 and 1.7 to: - Record the agency sources for every time, attendance, and leave document that you review - Indicate whether a corrected document is required as follow-up to an inquiry.

Clarify Questionable Items and Obtain Missing Information

Procedures for Clarifying Questionable Items and Obtaining Missing Information

Use the following procedures to clarify questionable items or obtain missing information on time, attendance, or leave:

Step	Procedure
1	Identify the employee for whom time, attendance, or leave information is questionable or missing.
2	Identify the agency source of the document that should contain the information.
3	Contact that source.
4	Arrange for a corrected document to be sent if necessary.

Checking Your Performance

Use the performance checklist on page 1.29 to review your actions in receiving and verifying information on time, attendance, and leave.

Performance Checklist: Receiving and Verifying Time and Attendance, Including Leave

Note: Which steps you perform will depend on your system and your assignment.

Step One - Receive Source Documents

[ ] 1. Have all of the expected timecards been received for review?

[ ] 2. Have all of the necessary SF-71's and other documents supporting the timecards been received or been noted to be on file?

[ ] 3. Have you checked with agency sources if necessary documents are missing?

Step Two - Check Information

[ ] 4. Have you confirmed which time, attendance, and leave information the computer will check?

[ ] 5. Have you confirmed which time, attendance, and leave information you are to check manually?

[ ] 6. Have you checked the information for completeness, accuracy, and authorization?

[ ] 7. Have you identified all questionable or missing items?

[ ] 8. Have you inquired about all questionable or missing items?

[ ] 9. Have you obtained corrected documents as necessary?

Overview

Payroll Process

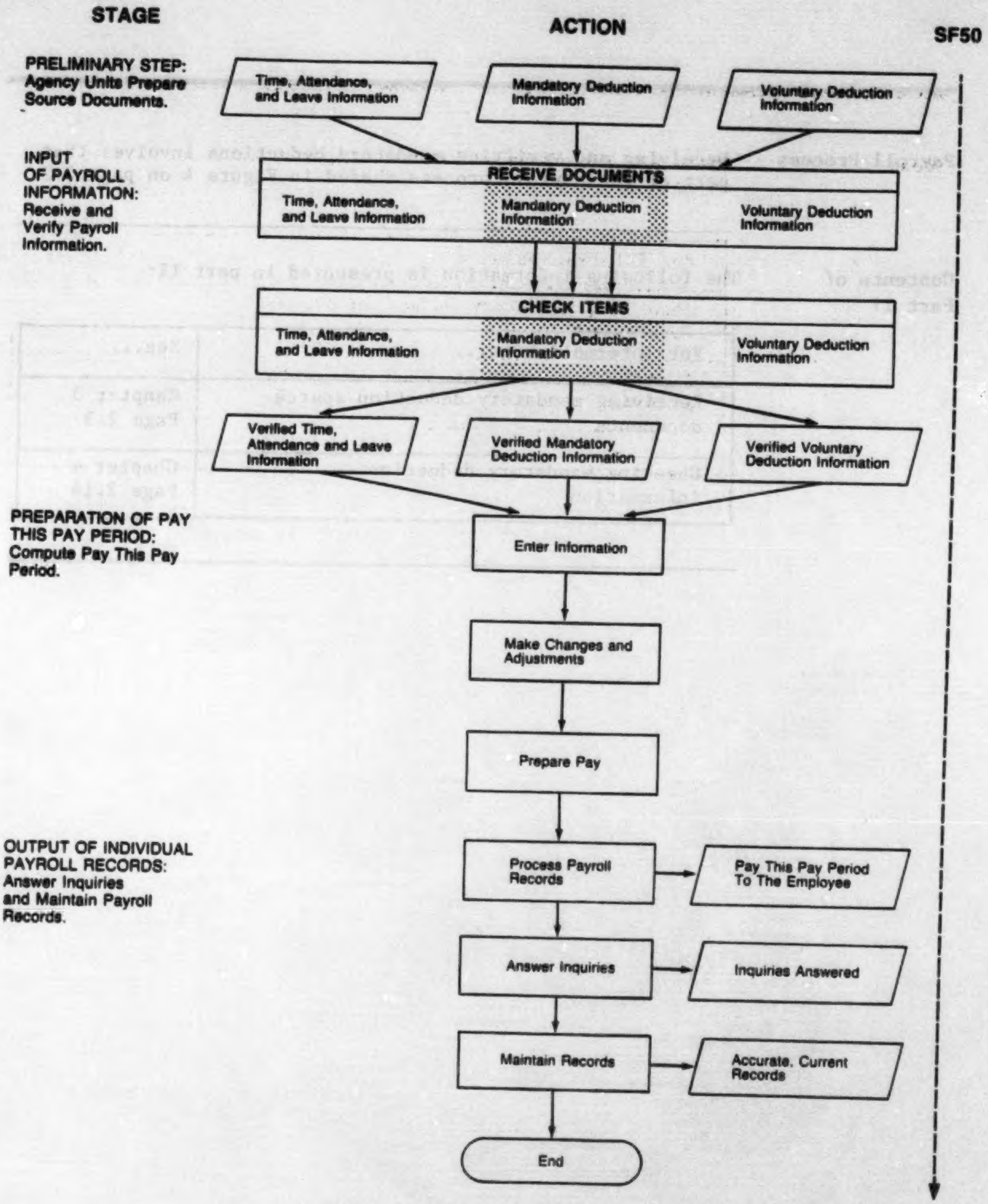
Receiving and verifying mandatory deductions involves that part of the payroll process shaded in Figure 4 on page 2.2.

Contents of Part II

The following information is presented in part II:

For Information on...	See...
Receiving mandatory deduction source documents	Chapter 3 Page 2.3
Checking mandatory deduction information	Chapter 4 Page 2.14

FIGURE 4. The Payroll Process


STAGE
ACTION
SF50
PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
INPUT OF PAYROLL INFORMATION: Receive and Verify Payroll Information.
RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Steps There are two steps in receiving mandatory deduction source documents:

For Information on...	See Page...
Receiving mandatory deduction documents for review	2.4
Checking with sources when documents are missing	2.12

Receive Mandatory Deduction Documents for Review

Purpose

Review mandatory deduction documents to ensure complete and accurate input for computing pay this pay period.

In a highly automated system, the computer will review the mandatory deduction documents. The payroll clerk or technician may be assigned to resolve the error messages.

What You Need to Know

To receive mandatory deduction documents for review, you need to know:

- The various types of mandatory payroll deductions
- The documents used to authorize them
- The mandatory payroll deductions that your agency makes.

The following table lists the various types of mandatory payroll deductions that are made and the names of the documents that authorize them.

Receive Mandatory Deduction Documents for Review

Mandatory Deductions and Authorizing Documents

Mandatory Deductions	Document Name
Federal Withholding	W-4--"Employee's Withholding Allowance Certificate"
State Withholding	(each state has its own form)
Local Withholding	(each locale has its own form)
Retirement or FICA (Social Security)	SF-50--"Notification of Personnel Action"
Court-Ordered Liens	Court orders
Tax Liens or Other Debts to the United States	"Notice of Levy"
Agency-Unique Deductions	

Instructions for Identifying Agency Documents

1. Draw a line through the names of the mandatory deduction documents your agency does not use for payroll input.
2. Check the names of documents that your agency does use to be certain they are correct.
3. Enter a copy of the forms your agency uses immediately after this page. See pages 2.6 and 2.7 for a copy of the W-4. See page 10 for a copy of the SF-50.

Form **W-4**
(Rev. January 1984)

Department of the Treasury—Internal Revenue Service

Employee's Withholding Allowance Certificate

OMB No. 1545-0010

1 Type or print your full name

2 Your social security number

Home address (number and street or rural route)

City or town, State, and ZIP code

3 Marital Status ☐ Single ☐ Married
☐ Married, but withhold at higher Single rate
Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

4 Total number of allowances you are claiming (from line F of the worksheet on page 2) . . . .

5 Additional amount, if any, you want deducted from each pay . . . . $

6 I claim exemption from withholding because (see instructions and check boxes below that apply):

a ☐ Last year I did not owe any Federal income tax and had a right to a full refund of **ALL** income tax withheld, **AND**

b ☐ This year I do not expect to owe any Federal income tax and expect to have a right to a full refund of **ALL** income tax withheld. If both a and b apply, enter the year effective and "EXEMPT" here . . . . ▶ Year

c If you entered "EXEMPT" on line 6b, are you a full-time student? . . . . ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming exemption from withholding, that I am entitled to claim the exempt status

Employee's signature ▶ Date ▶ , 19

7 Employer's name and address (**Employer: Complete 7, 8, and 9 only if sending to IRS**)

8 Office code

9 Employer identification number

Detach along this line. Give the top part of this form to employer; keep the lower part for your records

Privacy Act and Paperwork Reduction Act Notice.—If you do not give your employer a certificate, you will be treated as a single person with no withholding allowances as required by law. We ask for this information to carry out the Internal Revenue laws of the United States. We may give the information to the Dept. of Justice, for civil or criminal litigation and to the States and the District of Columbia for use in administering their tax laws.

Purpose.—The law requires that you complete Form W-4 so that your employer can withhold Federal income tax from your pay. Your Form W-4 remains in effect until you change it or, if you entered "EXEMPT" on line 6b above, until February 15 of next year. By correctly completing this form, you can fit the amount of tax withheld from your wages to your tax liability.

If you got a large refund last year, you may be having too much tax withheld. If so, you may want to increase the number of your allowances on line 4 by claiming any other allowances you are entitled to. The kinds of allowances, and how to figure them, are explained in detail below.

If you owed a large amount of tax last year, you may not be having enough tax withheld. If so, you can claim fewer allowances on line 4, or ask that an additional amount be withheld on line 5, or both.

If the number of withholding allowances you are entitled to claim decreases to less than you are now claiming, you must file a new W-4 with your employer within 10 days.

The instructions below explain how to fill in Form W-4. **Publication 505,** Tax Withholding and Estimated Tax, contains more information on withholding. You can get it from most IRS offices.

For more information about who qualifies as your dependent, what deductions you can take, and what tax credits you qualify for, see the Form 1040 Instructions.

You may be fined $500 if you file, with no reasonable basis, a W-4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding.

Line-By-Line Instructions

Fill in the identifying information in Boxes 1 and 2. If you are married and want tax withheld at the regular rate for married persons, check "Married" in Box 3. If you are married and want tax withheld at the higher Single rate (because both you and your spouse work, for example), check "Married, but withhold at higher Single rate" in Box 3.

Line 4 of Form W-4

Total number of allowances.—Use the worksheet on page 2 to figure your allowances. Add the number of allowances for each category explained below. Enter the total on line 4.

If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time. To have the highest amount of tax withheld, claim "0" allowances on line 4.

A. Personal allowances.—You can claim the following personal allowances:

1 for yourself, 1 if you are 65 or older, and 1 if you are blind.

If you are married and your spouse either does not work or is not claiming his or her allowances on a separate W-4, you may also claim the following allowances: 1 for your spouse, 1 if your spouse is 65 or older, and 1 if your spouse is blind.

B. Special withholding allowance.—Claim the special withholding allowance if you are single and have one job or you are married, have one job, and your spouse does not work. You may still claim this allowance so long as the total wages earned on other jobs by you or your spouse (or both) is 10% or less of the combined total wages. Use this special withholding allowance only to figure your withholding. Do not claim it when you file your return.

C. Allowances for dependents.—You may claim one allowance for each dependent you will be able to claim on your Federal income tax return.

Note: *If you are not claiming any deductions or credits, skip D and E, add lines A, B, and C, enter the total on line F and carry the total over to line 4 of W-4.*

Before you claim allowances under D and E, total your non-wage taxable income (interest, dividends, self-employment income, etc.) and subtract this amount from estimated deductions you would otherwise enter in D1. If your non-wage income is greater than the amount of estimated deductions, you cannot claim any allowances under D. Moreover, you should take one-third of the excess (non-wage income over estimated deductions) and add this to the appropriate "A" value in Table 1 if determining allowances under E.

D. Allowances for estimated deductions.—If you expect to itemize deductions, you can claim additional withholding allowances. See Schedule A (Form 1040) for deductions you can itemize.

You can also count deductible amounts you pay for (1) alimony (2) qualified retirement contributions including IRA and Keogh (H.R. 10) plans (3) moving expenses (4) employee business expenses (Part I of Form 2106) (5) the deduction for a married couple when both work (6) net losses shown on Schedules C, D, E, and F (Form 1040), the last line of Part II of Form 4797, and the net operating loss carryover (7) penalty on early withdrawal of savings and (8) charitable contributions for nonitemizers. **Note:** Check with your employer to see if any tax is being withheld on moving expenses or IRA contributions. Do not include these amounts if tax is not being withheld; otherwise, you may be underwithheld. For details, see **Publication 505.**

The deduction allowed a married couple when both work is 10% of the lesser of $30,000 or the qualified earned income of the spouse with the lower income.

Once you have determined these deductions, enter the total on line D1 of the worksheet on page 2 and figure the number of withholding allowances for them.

E. Allowances for tax credits.—If you expect to take credits like those shown on lines 41 through 48 on the 1983 Form 1040 (child care, residential energy, etc.), use the table on the top of page 2 to figure the number of additional allowances you can claim. You may estimate these credits. Include the earned income credit if you are not receiving advance payment of it, and any excess social security tax withheld. Also, if you expect to income average, include the amount of the reduction in tax because of averaging when using the table.

Form **W-4** (Rev. 1-84)

Line 5 of Form W-4

Additional amount, if any, you want deducted from each pay.—If you are not having enough tax withheld from your pay, you may ask your employer to withhold more by filling in an additional amount on line 5. Often, married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gains, rents, alimony received, taxable social security benefits, etc. Estimate the amount you will be underwithheld and divide that amount by the number of pay periods in the year. Enter the additional amount you want withheld each pay period on line 5.

Line 6 of Form W-4

Exemption from withholding.—You can claim exemption from withholding only if last year you did not owe any Federal income tax and had a right to a refund of all income tax withheld, **and** this year you do not expect to owe any Federal income tax and expect to have a right to a refund of all income tax withheld. If you qualify, check Boxes 6a and b, write the year exempt status is effective and "EXEMPT" on line 6b, and answer Yes or No to the question on line 6c.

If you want to claim exemption from withholding next year, you must file a new W-4 with your employer on or before February 15 of next year. If you are not having Federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new W-4 by December 1 of this year. If you are covered by social security, your employer must withhold social security tax.

Your employer must send to IRS any W-4 claiming more than 14 withholding allowances or claiming exemption from withholding if the wages are expected to usually exceed $200 a week. The employer is to complete Boxes 7, 8, and 9 only on copies of the W-4 sent to IRS.

Table 1—For Figuring Your Withholding Allowances For Estimated Tax Credits and Income Averaging (Line E)

Estimated Salaries and Wages from All sources	Single Employees		Head of Household Employees		Married Employees (When Spouse not Employed)		Married Employees (When Both Spouses are Employed)	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
Under $15,000	$ 90	$150	$ 30	$150	$ 50	$120	$ 0	$120
15,000-25,000	120	250	0	250	70	170	310	170
25,001-35,000	190	300	0	300	130	250	800	220
35,001-45,000	250	370	0	370	170	320	1,500	250
45,001-55,000	690	370	0	370	230	340	2,210	330
55,001-65,000	1,470	370	220	370	310	370	3,020	330
Over 65,000	2,460	370	920	370	680	370	3,400	370

Worksheet to Figure Your Withholding Allowances to be Entered on Line 4 of Form W-4

A Personal allowances . . . . ▶ A

B Special withholding allowance (not to exceed 1 allowance—see instructions on page 1) . . . ▶ B

C Allowances for dependents . . . . ▶ C

If you are not claiming any deductions or credits, skip lines D and E.

D Allowances for estimated deductions:

1 Enter the total amount of your estimated itemized deductions, alimony payments, qualified retirement contributions including IRA and Keogh (H.R. 10) plans, deduction for a married couple when both work, business losses including net operating loss carryovers, moving expenses, employee business expenses, penalty on early withdrawal of savings, and charitable contributions for nonitemizers for the year . . . . ▶ 1 $

2 If you do not plan to itemize deductions, enter $500 on line D2. If you plan to itemize, find your total estimated salaries and wages amount in the left column of the table below. (Include salaries and wages of both spouses.) Read across to the right and find the amount from the column that applies to you. Enter that amount on line D2 . . . . ▶ 2 $

Estimated salaries and wages from all sources:	Single and Head of Household Employees (only one job)	Married Employees (one spouse working and one job only)	Employees with more than one job or Married Employees with both spouses working[1]
Under $15,000	$2,800	$3,900	40% of estimated salaries and wages
15,000-35,000	2,800	3,900	23% of estimated salaries and wages
35,001-50,000	8% of estimated salaries and wages	3,900	20% of estimated salaries and wages
Over $50,000	10% of estimated salaries and wages	7% of estimated salaries and wages	18% of estimated salaries and wages

3 Subtract line D2 from line D1 (But not less than zero) . . . . ▶ 3 $

4 Divide the amount on line D3 by $1,000 (increase any fraction to the next whole number). Enter here . . . ▶ D

E Allowances for tax credits and income averaging: use Table 1 above for figuring withholding allowances

1 Enter tax credits, excess social security tax withheld, and tax reduction from income averaging $

2 Enter the column (A) amount from Table 1 for your salary range and filing status (single, etc.). However, enter 0 if you claim 1 or more allowances on line D4 . . . . $

3 Subtract line 2 from line 1 (If zero or less, do not complete lines 4 and 5) . . . . $

4 Find the column (B) amount from Table 1 for your salary range and filing status . . . . $

5 Divide line 3 by line 4. Increase any fraction to the next whole number. This is the maximum number of withholding allowances for tax credits and income averaging. Enter here . . . . ▶ E

Example: A taxpayer who expects to file a Federal income tax return as a single person estimates annual wages of $12,000 and tax credits of $650. The $12,000 falls in the wage bracket of under $15,000. The value in column (A) is 90. Subtracting this from the estimated credits of 650 leaves 560. The value in column (B) is 150. Dividing 560 by 150 gives 3.7. Since any fraction is increased to the next whole number, show 4 on line E.

F Total (add lines A through E). Enter total here and on line 4 of Form W-4 . . . . ▶ F

---

[1] If you earn 10% or less of your total wages from other jobs or one spouse earns 10% or less of the couple's combined total wages, you can use the "Single and Head of Household Employees (only one job)" or "Married Employees (one spouse working and one job only)" table, whichever is appropriate

★U.S.G.P.O.: [illegible]-390-044/[illegible]

Receive Mandatory Deduction Documents for Review

Help	Use the job aid pages 2.10 and 2.11 to record the mandatory payroll deductions that you receive for review.
Checking Your Performance	Use the performance checklist on page 2.21 to review your actions in receiving and verifying mandatory payroll deductions.

Job Aid: Receiving and Verifying Mandatory Deductions

Introduction Use this job aid to document the mandatory deduction documents you are responsible for reviewing.

Job Aid: Receiving and Verifying Mandatory Deductions

Payroll Source Document	Agency Source	Information to Be Checked
Example: W-4	Employee	Employee's signature

Job Aid: Receiving and Verifying Mandatory Deductions - Continued

Check to Be Made	Manually or by Computer (M/C)	Corrected Document Required (Yes/No)
Example: Present or not	M	Yes, need signature

Check with Agency Sources When Documents Are Missing

Purpose	When necessary mandatory deduction documents are missing, you must contact their agency sources in order to get these source documents into the system soon enough to accurately compute pay this pay period.
What You Need to Know	To check with agency sources when necessary mandatory deduction documents are missing, you need to know: o The agency source for each mandatory deduction document you review o How to contact those sources.
Help	For help in checking with agency sources when necessary mandatory deduction documents are missing, use: o The procedures to follow when a mandatory deduction document is missing, which are listed on page 2.13 o The job aid for receiving and verifying mandatory deductions, which is found on pages 2.10 and 2.11.

Check with Agency Sources When Documents Are Missing

Procedures to Follow When Documents Are Missing

Use the following procedure when a mandatory deduction document is missing:

Step	Procedure
1	Identify the employee for whom the document is missing.
2	Identify the agency source of the document.
3	Contact that source.
4	Arrange for receipt of the document.

Checking Your Performance

Use the performance checklist on page 2.21 to review your actions in receiving and verifying mandatory payroll deductions.

---

4. Check Mandatory Deduction Information

Steps There are three steps in checking mandatory deduction information:

For Information on...	See Page...
Knowing which mandatory deduction information you should check	2.15
Checking mandatory payroll deductions for completeness and authorization	2.17
Clarifying questionable items or obtaining missing information	2.19

Know Which Mandatory Deduction Information Should Be Checked

Purpose

Review the mandatory deduction information to be checked in order to:

- o Understand what you are checking for
- o Avoid duplicating the work of your agency's computer.

What You Need to Know

You need to know:

- o The kinds of information checks that can occur
- o Which items are checked by your computer system
  - - What each of these items is checked for
- o Which items you should check
  - - What you should check each item for.

Note: Check mandatory deduction information to determine whether it is:

- o Complete
- o Accurate
- o Appropriately authorized.

Know Which Mandatory Deduction Information Should Be Checked

Help	Use the job aid for receiving and verifying mandatory deductions on pages 2.10 and 2.11 to record: o The mandatory deduction information that is checked in your office o What the information is checked for o Whether the information is checked manually or by computer.
Checking Your Performance	Use the performance checklist on page 2.21 to review your actions in receiving and verifying mandatory payroll deductions.

Check the Information for Completeness and Authorization

Purpose

Check mandatory deduction information in order to produce accurate and timely pay this pay period.

In an automated system this is done by resolving computer error messages for source documents.

What You Need to Know

To check mandatory deduction information, you need to know:

o Which items you should check

o What you should check each item for

o References for additional information.

Note: For additional information on checking information on mandatory deduction documents, consult:

o Agency Payroll Procedures Manual

o Treasury Fiscal Requirements Manual

o Federal Personnel Manual.

Help

Use the document checklist for mandatory deductions on page 2.18 to review general manual checks of information and to record those manual checks required by your agency.

Checking Your Performance

Use the document checklist on page 2.18 to review the manual checks of mandatory deduction information you are required to perform.

Use the performance checklist on page 2.21 to review your actions in receiving and verifying mandatory payroll deductions.

Document Checklist: Mandatory Deductions

Instructions

1. Use this checklist to document the manual checks that your agency requires to verify mandatory deductions.
2. Then, on the job, use this checklist to check your own performance.

Document Checklist: Mandatory Deductions

General Manual Checks

For federal, state, and local withholding

[ ] 1. All blanks filled

[ ] 2. Employee's signature appears wherever necessary

For retirement or FICA

[ ] 3. All blanks filled

[ ] 4. Employee's signature appears wherever necessary

For court-ordered liens and notices of levy

[ ] 5. All blanks filled

[ ] 6. Appropriate agency verification exists. (A copy of the lien or notice should be in the employee's pay file.)

Agency's Manual Checks

(List review steps required by your agency.)

[ ] 7.

Clarify Questionable Items and Obtain Missing Information

Purpose

Clarify questionable items and obtain missing information to ensure complete and accurate input for computing pay this pay period.

What You Need to Know

To clarify questionable items or obtain missing information, you need to know:

- Agency sources for mandatory deduction source documents
- How to contact those agency sources
- When a corrected document is required by your agency.

Help

For help in clarifying questionable items or obtaining missing information, use:

- The procedures for clarifying questionable items and obtaining missing information that follow
- The job aid for receiving and verifying mandatory deductions on pages 2.10 and 2.11. Use it to record agency sources for any mandatory deduction document that you review and to indicate whether a corrected document is required as follow-up to an inquiry.

Clarify Questionable Items and Obtain Missing Information

Procedures for Clarifying Questionable Items and Obtaining Missing Information

Use the following procedures to clarify questionable items or obtain missing information on mandatory deductions:

Step	Procedure
1	Identify the employee for whom information on a mandatory deduction is questionable or missing.
2	Identify the agency source of the document that should contain the item.
3	Contact that source.
4	Arrange for a corrected document to be sent if necessary.

Checking Your Performance

Use the performance checklist on page 2.21 to review your actions in receiving and verifying mandatory payroll deductions.

Performance Checklist: Receiving and Verifying Mandatory Deductions

Note: Which steps you perform will depend on your system and your assignment.

Step One - Receive Source Documents

[ ] 1. Have all of the expected mandatory deduction documents been received for review?

[ ] 2. Have you checked with agency sources if necessary documents are missing?

Step Two - Check Information

[ ] 3. Have you confirmed which mandatory deduction information the computer will check?

[ ] 4. Have you confirmed which mandatory deduction information you are to check manually?

[ ] 5. Have you checked the information for completeness and authorization?

[ ] 6. Have you identified all questionable or missing information?

[ ] 7. Have you inquired about all questionable or missing information?

[ ] 8. Have you obtained corrected documents as necessary?

III. RECEIVE AND VERIFY VOLUNTARY DEDUCTIONS

Overview

Payroll Process

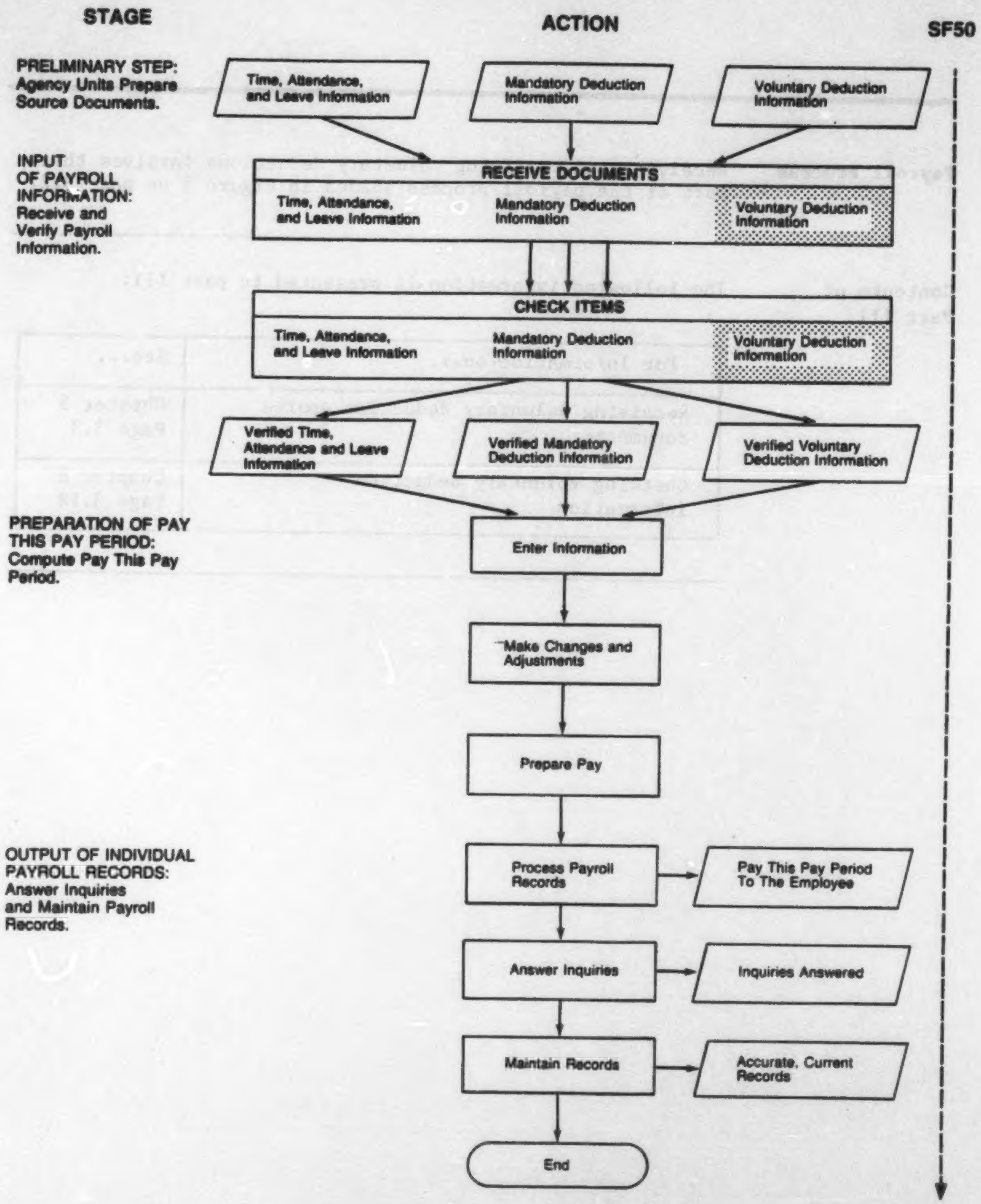
Receiving and verifying voluntary deductions involves that part of the payroll process shaded in Figure 5 on page 3.2.

Contents of Part III

The following information is presented in part III:

For Information on...	See...
Receiving voluntary deduction source documents	Chpater 5 Page 3.3
Checking voluntary deduction information	Chapter 6 Page 3.18

FIGURE 5. The Payroll Process


STAGE
ACTION
SF50
PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
INPUT OF PAYROLL INFORMATION: Receive and Verify Payroll Information.
RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Steps

There are two steps in receiving voluntary deduction source documents:

For Information on...	See Page...
Receiving voluntary deduction documents for review	3.4
Checking with agency sources when required documents are missing	3.16

Receive Voluntary Deduction Documents for Review

Purpose

Review voluntary deduction documents to ensure complete and accurate input for computing pay this pay period.

In a highly automated system, a computer will review the voluntary deduction documents. The payroll clerk or technician may be assigned to resolve the error messages.

What You Need to Know

To receive voluntary deduction documents for review, you need to know:

o The various types of voluntary payroll deductions

o The documents used to authorize them

o The voluntary payroll deductions your agency makes.

The following table lists the various types of voluntary payroll deductions and the names of the documents that authorize them.

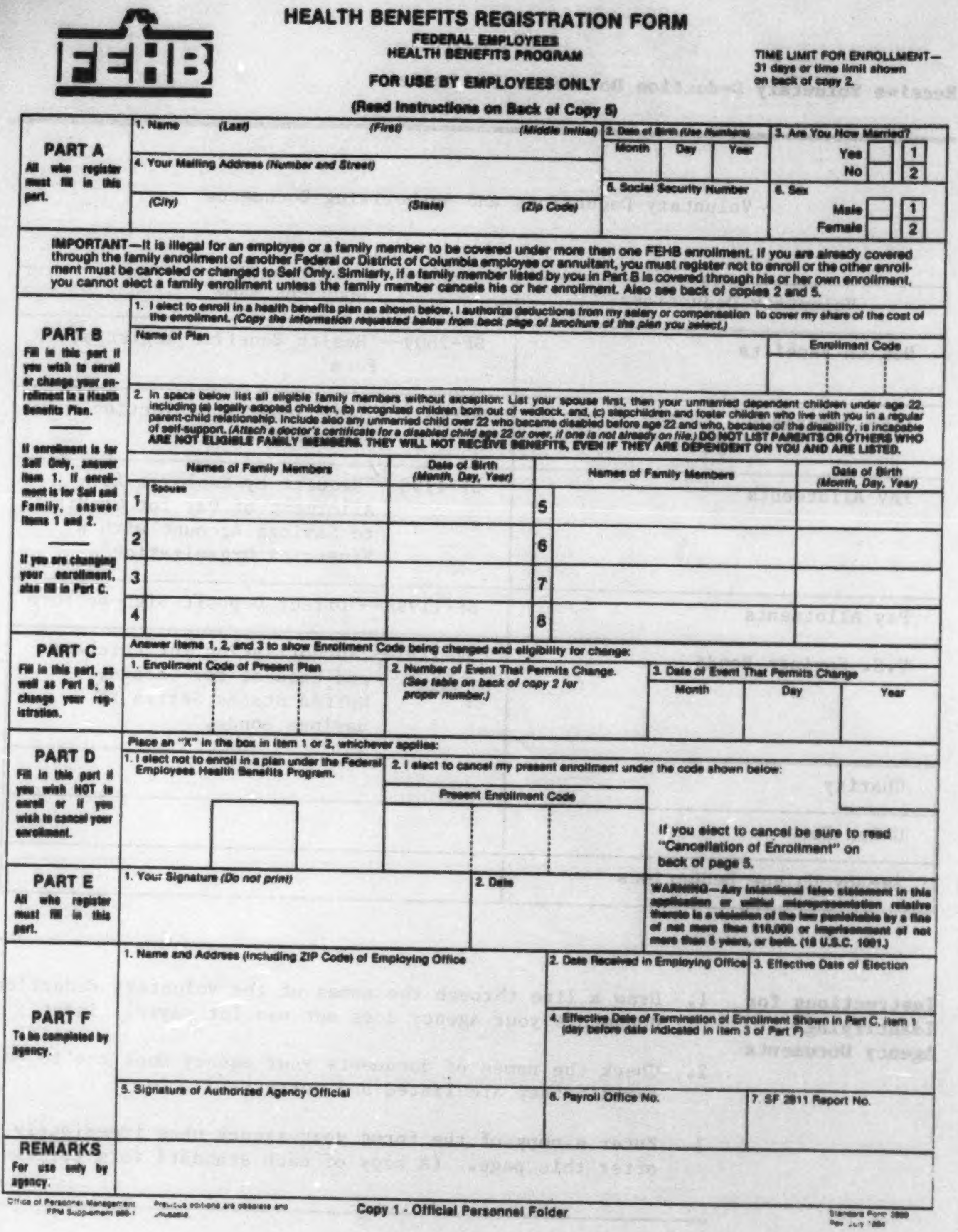
Receive Voluntary Deduction Documents for Review

Voluntary Deductions and Authorizing Documents

Voluntary Deductions	Document Name
Health Benefits	SF-2809--"Health Benefits Registration Form"
Life Insurance	SF-2817--"Life Insurance Election" (formerly SF-176)
Pay Allotments	SF-1198--"Request by Employee for Allotment of Pay for Credit to Savings Account with a Financial Organization"
Pay Allotments	SF-1199A--"Direct Deposit Sign-Up Form"
U.S. Savings Bonds	SF-1192--"Authorization for Purchase and Request for Change, United States Series EE Savings Bonds."
Charity	
Union Dues	
Agency-Unique Deductions	

Instructions for Identifying Agency Documents

1. Draw a line through the names of the voluntary deduction documents your agency does not use for payroll input.
2. Check the names of documents your agency does use to be certain they are listed and correct.
3. Enter a copy of the forms your agency uses immediately after this page. (A copy of each standard form follows.)



FEHB

HEALTH BENEFITS REGISTRATION FORM

FEDERAL EMPLOYEES
HEALTH BENEFITS PROGRAM

FOR USE BY EMPLOYEES ONLY

(Read Instructions on Back of Copy 5)

TIME LIMIT FOR ENROLLMENT—
31 days or time limit shown
on back of copy 2.

PART A
All who register must fill in this part.

1. Name *(Last)* *(First)* *(Middle Initial)*
2. Date of Birth *(Use Numbers)* Month Day Year
3. Are You Now Married? Yes ☐ 1 No ☐ 2
4. Your Mailing Address *(Number and Street)*
(City) *(State)* *(Zip Code)*
5. Social Security Number
6. Sex Male ☐ 1 Female ☐ 2

IMPORTANT—It is illegal for an employee or a family member to be covered under more than one FEHB enrollment. If you are already covered through the family enrollment of another Federal or District of Columbia employee or annuitant, you must register not to enroll or the other enrollment must be canceled or changed to Self Only. Similarly, if a family member listed by you in Part B is covered through his or her own enrollment, you cannot elect a family enrollment unless the family member cancels his or her enrollment. Also see back of copies 2 and 5.

PART B
Fill in this part if you wish to enroll or change your enrollment in a Health Benefits Plan.

If enrollment is for Self Only, answer Item 1. If enrollment is for Self and Family, answer Items 1 and 2.

If you are changing your enrollment, also fill in Part C.

1. I elect to enroll in a health benefits plan as shown below. I authorize deductions from my salary or compensation to cover my share of the cost of the enrollment. *(Copy the information requested below from back page of brochure of the plan you select.)*

Name of Plan
Enrollment Code

2. In space below list all eligible family members without exception: List your spouse first, then your unmarried dependent children under age 22, including (a) legally adopted children, (b) recognized children born out of wedlock, and, (c) stepchildren and foster children who live with you in a regular parent-child relationship. Include also any unmarried child over 22 who became disabled before age 22 and who, because of the disability, is incapable of self-support. *(Attach a doctor's certificate for a disabled child age 22 or over, if one is not already on file.)* DO NOT LIST PARENTS OR OTHERS WHO ARE NOT ELIGIBLE FAMILY MEMBERS. THEY WILL NOT RECEIVE BENEFITS, EVEN IF THEY ARE DEPENDENT ON YOU AND ARE LISTED.

	Names of Family Members	Date of Birth *(Month, Day, Year)*		Names of Family Members	Date of Birth *(Month, Day, Year)*
1	Spouse		5		
2			6		
3			7		
4			8		

PART C
Fill in this part, as well as Part B, to change your registration.

Answer items 1, 2, and 3 to show Enrollment Code being changed and eligibility for change:
1. Enrollment Code of Present Plan
2. Number of Event That Permits Change. *(See table on back of copy 2 for proper number.)*
3. Date of Event That Permits Change Month Day Year

PART D
Fill in this part if you wish NOT to enroll or if you wish to cancel your enrollment.

Place an "X" in the box in item 1 or 2, whichever applies:
1. I elect not to enroll in a plan under the Federal Employees Health Benefits Program. ☐
2. I elect to cancel my present enrollment under the code shown below: ☐
Present Enrollment Code

If you elect to cancel be sure to read "Cancellation of Enrollment" on back of page 5.

PART E
All who register must fill in this part.

1. Your Signature *(Do not print)*
2. Date

WARNING—Any intentional false statement in this application or willful misrepresentation relative thereto is a violation of the law punishable by a fine of not more than $10,000 or imprisonment of not more than 5 years, or both. (18 U.S.C. 1001.)

PART F
To be completed by agency.

1. Name and Address (including ZIP Code) of Employing Office
2. Date Received in Employing Office
3. Effective Date of Election
4. Effective Date of Termination of Enrollment Shown in Part C, item 1 (day before date indicated in item 3 of Part F)
5. Signature of Authorized Agency Official
6. Payroll Office No.
7. SF 2811 Report No.

REMARKS
For use only by agency.

Office of Personnel Management
FPM Supplement 890-1

Previous editions are obsolete and unusable

Copy 1 - Official Personnel Folder

Standard Form 2809
Rev. July 1984

FEGLI	**LIFE INSURANCE ELECTION** Federal Employees Group Life Insurance Program	**See Privacy Act Information on Back of Part 3**

1 General Instructions

By law, a person who is not excluded from coverage automatically has Basic Life insurance, unless he or she waives all coverage. You have the choice of (1) electing Basic Life and any or all of the options, (2) electing Basic Life, but declining all of the options, or (3) waiving all life insurance coverage.

To complete this form:
- Read page—carefully
- Type or print in ink
- Do not separate the parts. Your employing office must certify the completed form and will return your copy to you. This form should be kept with your SF 2817A (SF 2817B for Postal Employees).

2 Fill in identifying information

Name *(Last)*	*(First)*	*(Middle)*	Date of Birth *(Month, Day, Year)*	Social Security Number
Employing Department or Agency			Agency Location *(City, State, Zip Code)*	

3 To elect Basic Life, sign and date below. If you do not elect Basic Life, you may not elect any form of optional insurance. If you do not want any insurance at all, skip to section 5.

Basic Life	I want the Basic Life insurance. I authorize deductions to pay my share of the cost.	
	Signature *(Do not print)*	Date *(Month, Day, Year)*

4 If you have elected Basic Life, you may elect any or all of the following options. Sign the box below for any option(s) you want.

Option A - Standard		**Option B - Additional**		**Option C - Family**	
I want the Standard $10,000 optional insurance. I authorize deductions to pay the full cost.		I want the Additional optional insurance in the multiple of my annual basic pay I indicate below. I authorize deductions to pay the full cost. (Indicate multiple by marking "X" in the appropriate box. Do not mark more than one box.) ☐ 1 times my pay ☐ 4 times my pay ☐ 2 times my pay ☐ 5 times my pay ☐ 3 times my pay		I want the Family optional insurance. I understand that in the event of the death of my spouse I would receive $5,000 and upon the death of a child I would receive $2,500. I authorize deductions to pay the full cost.	
Signature *(Do not print)*	Date	Signature *(Do not print)*	Date	Signature *(Do not print)*	Date

5 If you want NO life insurance coverage at all, sign and date below.

Waiver of all Life Insurance Coverage	I want no insurance coverage at all. I understand that any insurance I have will stop at the end of the pay period in which my employing office receives this waiver and that I cannot get Basic Life insurance unless I (1) wait at least one year after I sign this form, (2) am under age 50 when I apply, AND (3) give satisfactory medical evidence of insurability. I understand that I cannot get any optional insurance unless I first have Basic Life.	
	Signature *(Do not print)*	Date

FOR EMPLOYING OFFICE USE ONLY

Certification I certify that the above named employee is eligible for the insurance coverage he or she has elected above. Signature of Authorized Agency Official	Date of receipt in employing office *(Month, day, year)*	See Table of Effective Dates in SF 2817A (SF 2817B for Postal Employees) to determine effective dates of coverage.

The employee's copy of this form, when certified by the employing office, together with SF 2817A, "The Federal Employees Group Life Insurance Program" (SF 2817B for Postal Employees), constitute the employee's Certificate of Insurance.

U.S. Office of Personnel Management
PART 1—File in Official Personnel Folder

Standard Form 2817
(Formerly Standard Form 176)
March 1981
FPM Supplement 870-1

Standard Form 1198
(Rev. 3-82)
Department of the Treasury
I TFRM 3-9000

REQUEST BY EMPLOYEE FOR ALLOTMENT OF PAY FOR CREDIT TO SAVINGS ACCOUNT WITH A FINANCIAL ORGANIZATION

TO BE COMPLETED BY EMPLOYEE (A)

(1) Name of Employee *(As stated on payroll)*

(2) Social Security Number

(3) Home Address

(4) Agency *(Include also Bureau, Division, Branch or other designation of employing organization)*

You are hereby authorized, in accordance with 31 CFR Part 209, subject to all the conditions stated on this document, to take the action requested below with respect to deductions from salaries or wages due me in the amount specified below which are for remittance to the financial organization designated below, for credit to my savings account. Action will be effective within the next two full pay periods and deductions will continue until canceled by me in writing.

(5) Action Requested on Allotment *("X" one and fill in amount)*

☐ Initiate $ ______ ☐ Increase from $ ______ to $ ______

☐ Cancel $ ______ ☐ Decrease from $ ______ to $ ______

An authorization for a new or decreased allotment must be completed by the financial organization. An authorization to increase or cancel an allotment should be submitted directly to the employing agency.

(6) Allotment To Be Sent To *(name of financial organization)*

(7) Signature of Employee

(8) Employee's Savings Account No. At Financial Organization

(9) Date Submitted to Agency

TO BE COMPLETED BY FINANCIAL ORGANIZATION (B)

(10) We, the above-designated financial organization, hereby agree to act as agent of the above-named Government employee in the capacity indicated and to accept as our expense, such service charge, at the rate established in regulations of the Department of the Treasury, as will be deducted from the amount remitted to us. Our complete account number for the savings account to be credited is inserted in Block No. (8), so as to be included on records accompanying remittances.

THE FINANCIAL ORGANIZATION WILL CHECK WHICHEVER OF THE FOLLOWING PROVISIONS IS APPLICABLE

☐ The address in Block No. (12) is the single point in this financial organization which is to receive remittances for all allotments of pay of Government employees designating this financial organization. Our "employer identification number" (same as the tax identification number assigned by Internal Revenue Service) is inserted in Block No. (11).

☐ We can agree to act as agent of the above-named person in the capacity indicated only if remittances are forwarded to our respective branch office where the savings account is maintained. The related branch office for this allotment of pay is identified by the parenthetical suffix inserted with our "employer identification number" (same as the tax identification number assigned by Internal Revenue Service) in Block No. (11) coordinate with the address shown in Block No. (12).

(11) Employer Identification No.

(12) Address of Financial Organization

(a) Street

(b) City

(c) State

(d) Zip Code

(13) Authorized Signature

(14) Title

(15) Date

ATTENTION EMPLOYEE AND FINANCIAL ORGANIZATON

Agency payroll offices and disbursing offices operate within rigid time schedules to assure timely delivery of checks for net pay on the established payday and there will be no change in this emphasis. As requested above, the amount allotted will be deducted from your salaries or wages and will be remitted by the disbursing office, as soon as practicable, to the designated recipient. It should be understood that such remittance may be received by the recipient later than the regular payday—possibly 3 or 4 business days later.

* * *

PRIVACY ACT STATEMENT 5 USC 5525 permits Federal agencies to collect this information. Executive Order 9397 allows Federal agencies to use the Social Security Number as an individual identifier to avoid confusion caused by employees with the same or similar names. The information furnished on this form is confidential and is needed to provide entitlement to the benefits of the financial arrangement authorized by the authority cited. The information will be used to process the payment data from the Government agency to the recipient. Failure to provide the information requested may affect the entitlement to such benefits.

NSN 7540-00-142-9434 PREVIOUS EDITION USABLE 1198-108

EMPLOYEE'S PAYROLL OFFICE

For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402

Standard Form 1199A
(Rev. July 1984)
Government Financial Operations
Treasury Dept. Cir. 1076

OMB No. 1510-0007
Expiration Date 12/31/86

DIRECT DEPOSIT SIGN-UP FORM

DIRECTIONS

- To sign up for Direct Deposit, the payee is to read the back of this form and fill in the information requested in Sections 1 and 2. Then take or mail this form to the financial institution. The financial institution will verify the information in Sections 1 and 2, and will complete Section 3. The completed form will be returned to the Government agency identified below.
- A separate form must be completed for each type of payment to be sent by Direct Deposit.
- The claim number and type of payment are printed on Government checks. (See the sample check on the back of this form.) This information is also stated on beneficiary/annuitant award letters and other documents from the Government agency.
- Payees must keep the Government agency informed of any address changes in order to receive important information about benefits and to remain qualified for payments.

SECTION 1 *(TO BE COMPLETED BY PAYEE)*

A NAME OF PAYEE *(last, first, middle initial)*

ADDRESS *(street, route, P.O. Box, APO/FPO)*

CITY STATE ZIP CODE

TELEPHONE NUMBER
AREA CODE

B NAME OF PERSON(S) ENTITLED TO PAYMENT

C CLAIM OR PAYROLL ID NUMBER
Prefix Suffix

D TYPE OF DEPOSITOR ACCOUNT ☐ CHECKING ☐ SAVINGS

E DEPOSITOR ACCOUNT NUMBER
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

F TYPE OF PAYMENT *(Check only one)*

- ☐ Social Security
- ☐ Supplemental Security Income
- ☐ Railroad Retirement
- ☐ Civil Service Retirement (OPM)
- ☐ VA Compensation or Pension
- ☐ Fed Salary/Mil. Civilian Pay
- ☐ Mil. Active ______
- ☐ Mil. Retire. ______
- ☐ Mil. Survivor ______
- ☐ Other ______ *(specify)*

G THIS BOX FOR ALLOTMENT OF PAYMENT ONLY *(if applicable)*
TYPE AMOUNT

PAYEE/JOINT PAYEE CERTIFICATION

I certify that I am entitled to the payment identified above, and that I have read and understood the back of this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account.

SIGNATURE DATE
SIGNATURE DATE

JOINT ACCOUNT HOLDERS' CERTIFICATION *(optional)*

I certify that I have read and understood the back of this form, including the SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS.

SIGNATURE DATE
SIGNATURE DATE

SECTION 2 *(TO BE COMPLETED BY PAYEE OR FINANCIAL INSTITUTION)*

GOVERNMENT AGENCY NAME
GOVERNMENT AGENCY ADDRESS

SECTION 3 *(TO BE COMPLETED BY FINANCIAL INSTITUTION)*

NAME AND ADDRESS OF FINANCIAL INSTITUTION

ROUTING NUMBER ☐☐☐☐☐☐☐☐ CHECK DIGIT ☐

DEPOSITOR ACCOUNT TITLE

FINANCIAL INSTITUTION CERTIFICATION

I confirm the identity of the above-named payee(s) and the account number and title. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above in accordance with 31 CFR Parts 240, 209, and 210.

PRINT OR TYPE REPRESENTATIVE'S NAME
SIGNATURE OF REPRESENTATIVE
TELEPHONE NUMBER
DATE

Financial institutions should refer to the GREEN BOOK for further instructions.

THE FINANCIAL INSTITUTION SHOULD MAIL THE COMPLETED FORM TO THE GOVERNMENT AGENCY IDENTIFIED ABOVE.

NSN 7540-01-058-0224 **GOVERNMENT AGENCY COPY** 1199-203

Keep Your Bonds in a Safe Place

Keep This Record Apart From Your Bonds

MAINTAIN SEPARATE RECORD FOR EACH BOND PLEDGE

Denomination	SERIAL NUMBER	Date Issued	Date Redeemed	Amount Received

Increase your allotment today and watch your savings grow even more rapidly in the future

REPORT LOST, STOLEN, MUTILATED OR DESTROYED BONDS TO:

Bureau of the Public Debt
200 Third Street
Parkersburg, West Virginia 26101

REPLACEMENT WILL BE EXPEDITED BY INCLUDING THE ABOVE INFORMATION

Standard Form 1192
Revised March 1979
Department of the Treasury
I TFRM 3-6000—1192-102

AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE
UNITED STATES SERIES EE SAVINGS BONDS

FOR AGENCY USE

DATE

PRINT IN INK OR TYPE

EMPLOYEE'S NAME *(First Name)* *(Initial)* *(Last Name)* SOC. SEC. OR EMP. PAYROLL NO.

DEPARTMENT OR AGENCY BUREAU OR OFFICE LOCATION

A. NEW ALLOTMENT ☐ B. INCREASE ALLOTMENT ☐ C. CHANGE DENOMINATION ☐ D. CHANGE INSCRIPTION ☐ E. OTHER ACTION (Describe on reverse) ☐

(If you checked A, B, or C above, complete the following) ⟶ AMOUNT TO BE ALLOTTED EACH PAY PERIOD $ *See attached card for authorized allotments* BOND DENOMINATION $50 ☐ $75 ☐ $100 ☐ $200 ☐ $500 ☐ $1000 ☐

BOND INSCRIPTION (If you checked A or D above, complete the following)

OWNER'S NAME *(First Name)* *(Middle Name or Initial)* *(Last Name)* SOCIAL SECURITY NO.

ADDRESS *(Number and Street)*
(City or Town) *(State)* *(ZIP Code)*

(CHECK ONE) CO-OWNER ☐ BENEFICIARY ☐ *(First Name)* *(Middle Name or Initial)* *(Last Name)* SOCIAL SECURITY NO.

NSN 7540-00-926-8074 Previous edition not usable

The furnishing of social security numbers is required by the regulations governing savings bonds, Department of the Treasury Circular, Public Debt Series, Number 3-80 (31 CFR 353). The numbers are used to maintain ownership records of the bonds. Other information requested by this form is also required under the above regulations to establish the rights, authority and/or entitlement of the signers. Failure to furnish any of the required information may prevent completion of the transaction.

E. OTHER ACTION (Explain)

AVERAGE DATING:

Bonds of $75 or greater denomination will be dated as of the first day of the month in which the end of a pay period falls and at least half of the purchase price is accumulated.

I hereby authorize the foregoing allotment from my pay with the understanding that U.S. Savings Bonds will be issued as requested. This authorization is to remain in effect until canceled by me in writing or termination of my Federal employment.

EFFECTIVE ON FIRST PAYROLL PERIOD AFTER

……………………………………………, 19……

……………………………………………
Employee's Signature (Must be same as shown on payroll)

PURCHASE PRICE OF BOND	$25	$37.50	$50	$100	$250	$500
FACE VALUE OF BOND	$50	$75	$100	$200	$500	$1000
Allotment Each Pay Period	Number of Allotments Required to Purchase Bonds					
$ 3.75		10				
5.00	5		10	20		
6.25*	4	6	8	16		
7.50		5				
10.00			5	10		
12.50	2	3	4	8	20	
18.75		2				
20.00				5		
25.00	1		2	4	10	20
31.25					8	16
37.50		1				
50.00			1	2	5	10
62.50					4	8
100.00				1		5
125.00					2	4
250.00					1	2
500.00						1

*MINIMUM ALLOTMENT FOR THOSE EMPLOYEES PAID MONTHLY

☆ GPO: 1980 0 - 328 - 371

Receive Voluntary Deduction Documents for Review

Help	Use the job aid on pages 3.14 and 3.15 to record the voluntary payroll deductions you receive for review.
Checking Your Performance	Use the performance checklist on page 3.25 to review your actions in receiving and verifying voluntary payroll deductions.

Job Aid: Receiving and Verifying Voluntary Deductions

Introduction

Use this job aid to document the review of voluntary deduction documents you are responsible for.

Job Aid: Receiving and Verifying Voluntary Deductions

Payroll Source Document	Agency Source	Item to Be Checked
Example: SF-1198 and SF-1199A	Employee	Number of allotments

Job Aid: Receiving and Verifying Voluntary Deductions

Job Aid: Receiving and Verifying Voluntary Deductions - Continued

Check to Be Made	Manually or by Computer (M/C)	Corrected Document Required (Yes/No)
Example: Number of allotments within allowable limit	C	Yes

Check with Agency Sources When Documents Are Missing

Purpose

When necessary voluntary deduction documents are missing, contact their agency sources to get these source documents into the system soon enough to:

- Calculate accurately pay this pay period
- Extend accurate health benefits and life insurance coverage to the employee as quickly as possible.

What You Need to Know

For voluntary deductions, you will not know you should check for missing documents unless another agency unit or the employee involved call the missing document to your attention.

For example, you will know that a form for life insurance or health benefits coverage is missing if the SF-50 establishes a file for a new employee without an SF-2817 or an SF-2809. In such an instance, you need to know:

- The rule on life insurance coverage

  Note: Automatically make a basic life insurance deduction is made for a new employee unless and until an SF-2817 is submitted that indicates the employee has refused the option.

- The rule on health benefits coverage

  Note: You cannot make a health benefits deduction for a new employee until an SF-2809 is submitted to indicate the plan he or she has elected, if any.

- The agency source for health benefits and life insurance documents for a new employee
- How to contact that source.

Check with Agency Sources When Documents Are Missing

Help

For help in checking with agency sources when necessary voluntary deduction documents are missing, use:

- The procedures to follow when a health benefits or life insurance document for a new employee is missing. These procedures are listed below.
- The job aid for receiving and verifying voluntary deductions, which is on pages 3.14 and 3.15. Use it to record agency sources for every voluntary deduction document you receive for review.

Procedures to Follow When Documents for New Employees Are Missing

Use the following procedures when a health benefits or life insurance document for a new employee is missing:

Step	Procedure
1	Identify the employee for whom the document is missing.
2	Identify the agency source of the document.
3	Contact that source.
4	Arrange for receipt of the document.

Checking Your Performance

Use the performance checklist on page 3.25 to review your actions in receiving and verifying voluntary payroll deductions.

Steps There are three steps in checking voluntary deduction items of information:

For Information on...	See Page...
Knowing which voluntary deduction information you should check	3.19
Checking voluntary payroll deductions for completeness, accuracy, and authorization	3.21
Clarifying questionable items or obtaining missing information	3.23

Know Which Voluntary Deduction Information Should Be Checked

Purpose

Review the voluntary deduction information to be checked to:

- Understand what you are checking for
- Avoid duplicating the work of your agency's computer.

What You Need to Know

You need to know:

- The kinds of information checks that can occur
- Which items are checked by your computer system
  - What each item is checked for
- Which items you should check
  - What you should check each item for.

Note: Check the voluntary deduction information to determine whether or not it is:

- Complete
- Accurate
- Appropriately authorized.

Know Which Voluntary Deduction Information Should Be Checked

Help

Use the job aid on pages 3.14 and 3.15 to record:

- The voluntary deduction information that is checked in your office
- What the information is checked for
- Whether the information is checked manually or by computer.

Checking Your Performance

Use the performance checklist on page 3.25 to review your actions in receiving and verifying voluntary payroll deductions.

Check the Information for Completeness, Accuracy, and Authorization

Purpose

Check voluntary deduction information in order to produce accurate and timely pay this pay period.

In an automated system this is done by resolving computer error messages for source documents.

What You Need to Know

To check voluntary deduction information you need to know:

- o Which items you should check
- o What you should check each item for
- o References for additional information.

Note: For additional information on checking information on voluntary deduction documents, consult:

- o Agency Payroll Procedures Manual
- o Treasury Fiscal Requirements Manual
- o Federal Personnel Manual.

Help

Use the document checklist for voluntary deductions on page 3.22 to review general manual checks of information and to record those manual checks required by your agency.

Checking Your Performance

Use the document checklist on page 3.22 to review the manual checks of voluntary deduction information you are required to perform.

Use the performance checklist on page 3.25 to review your actions in receiving and verifying voluntary payroll deductions.

Document Checklist: Voluntary Deductions

Instructions

1. Use this checklist to document the manual checks your agency requires to verify voluntary deductions.
2. Then, on the job, use this checklist to check your own performance.

Document Checklist: Voluntary Deductions

General Manual Checks

For the chosen health plan

☐ 1. Existence of code number

For pay allotments

☐ 2. Appropriate number of digits in bank identification number

☐ 3. Number of allotments meets limit of two per employee

☐ 4. Employee's signature appears on allotment form

For savings bond deductions

☐ 5. Appropriate amount of withholding

☐ 6. Number of deductions for employee within acceptable limit

Agency's Manual Checks

(List review steps required by your agency.)

☐ 7.

Clarify Questionable Items and Obtain Missing Information

Purpose	Clarify questionable items and obtain missing information to ensure complete and accurate input for computing pay this pay period.
What You Need to Know	To clarify questionable items or obtain missing information, you need to know: o Agency sources for voluntary deduction source documents o How to contact those agency sources o When a corrected document is required by your agency.
Help	For help in clarifying questionable or missing items use: o The procedures for clarifying questionable items and obtaining missing information listed below o The job aid on pages 3.14 and 3.15 to record agency sources for every voluntary deduction document you review and to indicate whether a corrected document is required as follow-up to an inquiry.

Clarify Questionable Items and Obtain Missing Information

Procedures for Clarifying Questionable Items or Obtaining Missing Information

Use the following procedures to clarify questionable items or obtain missing information on voluntary deductions:

Step	Procedure
1	Identify the employee for whom information on a voluntary deduction is questionable or missing.
2	Identify the agency source of the document that should contain the item.
3	Contact that source.
4	Arrange for a corrected document to be sent as necessary.

Checking Your Performance

Use the performance checklist on page 3.25 to review your actions in receiving and verifying voluntary payroll deductions.

Performance Checklist: Receiving and Verifying Voluntary Deductions

Note: Which steps you perform will depend on your system and your assignment.

Step One - Receive Source Documents

[ ] 1. Have all of the expected voluntary deduction documents been received for review?

[ ] 2. Have you checked with agency sources if necessary documents are missing?

Step Two - Check Information

[ ] 3. Have you confirmed which voluntary deduction information the computer will check?

[ ] 4. Have you confirmed which voluntary deduction information you are to check manually?

[ ] 5. Have you checked the information for completeness, accuracy, and authorization?

[ ] 6. Have you identified all questionable or missing information?

[ ] 7. Have you inquired about all questionable or missing information?

[ ] 8. Have you obtained corrected documents as necessary?

IV. COMPUTE PAY THIS PAY PERIOD

Overview

Payroll Process Model

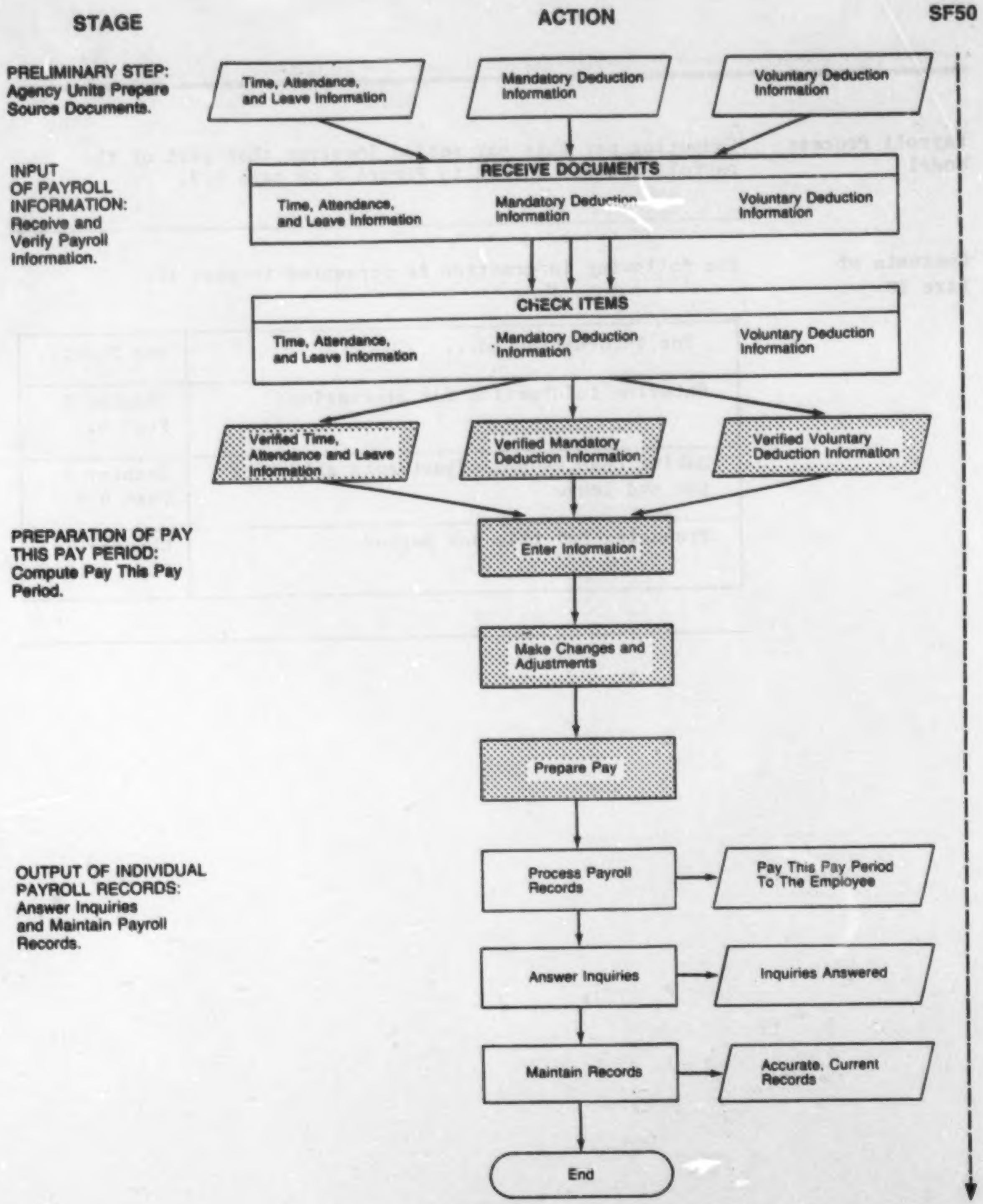
Computing pay this pay period involves that part of the payroll process shaded in Figure 6 on page 4.2.

Contents of Part IV

The following information is presented in part IV:

For Information on...	See Page...
Entering information for processing	Chapter 7 Page 4.3
Making changes and adjustments affecting pay and leave	Chapter 8 Page 4.8
Preparing pay this pay period	Chapter 9 Page 4.16

FIGURE 6. The Payroll Process


STAGE
ACTION
SF50
PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
INPUT OF PAYROLL INFORMATION: Receive and Verify Payroll Information.
RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Steps There are two steps in entering payroll information for processing:

For Information on...	See Page...
Preparing documents and forms for data entry	4.4
Meeting entry deadlines	4.5

Prepare Documents and Forms for Data Entry

Purpose

Prepare documents and forms for data entry to ensure that payroll information needed to compute pay this pay period is entered.

Note: If other agency units directly enter source documents into the system, they will perform this step instead of payroll clerks and technicians.

What You Need to Know

To prepare documents and forms for data entry, you need to know:

- The source documents, if any, used for direct data entry in preparing payroll in your office
- Payroll information that must be transferred to data entry forms.

Help

Use the job aid on page 4.6 to record the source documents and processing forms that you prepare for data entry.

Checking Your Performance

Use the performance checklist on page 4.7 to review your actions in entering payroll information for processing.

Meet Entry Deadlines

Purpose

Meet your data entry deadlines to ensure timely entry of payroll information needed to compute pay this pay period.

What You Need to Know

To meet your data entry deadlines, you need to know:

- To whom source documents and processing forms must be passed on for entry
- Deadlines that you and others must meet for entering information for pay this pay period.

Help

Use the job aid on page 4.6 to record:

- To whom you pass source documents or processing forms
- Deadlines that you and others must meet for entering information for pay this pay period.

Checking Your Performance

Use the performance checklist on page 4.7 to review your actions in entering information for processing.

Job Aid: Entering Information Needed to Compute Pay This Pay Period

---

Introduction Use this job aid to document your responsibilities for entering payroll information for processing.

Instructions

1. List each source document or processing form that you prepare for data entry in the first column.
2. List any person, system, or office to which you pass the document or form in the second column.
3. In the third column, list each pay period's deadline for passing on information for data entry.

Job Aid: Entering Information Needed to Compute Pay for This Pay Period

Document or Processing Form for Data Entry	Person, System, or Office Information Is Passed To	Deadline for Each Pay Period
Example: Timecard or SF-50	Keypunch	By Tuesday following the end of the pay period

Performance Checklist: Entering Information for Processing

Performance Checklist: Entering Information for Processing

Note: Which steps you perform will depend on your system and your assignment.

[ ] 1. Have you prepared for direct data entry all source documents that you are responsible for?

[ ] 2. Have you prepared for data entry all processing forms that you are responsible for?

[ ] 3. Have you passed on source documents or processing forms for data entry as necessary?

[ ] 4. Have you met submission deadlines for source documents and processing forms used to calculate pay this pay period?

8. Make Changes and Adjustments Affecting Pay and Leave

Steps

There are two steps in making changes and adjustments affecting pay and leave:

For Information on...	See Page...
Making manual changes and adjustments	4.9
Making computerized changes and adjustments	4.11

Make Manual Changes and Adjustments

Purpose

Make manual changes and adjustments affecting pay and leave to ensure accurate and up-to-date calculation of pay and leave.

What You Need to Know

To make manual changes and adjustments, you need to know:

- What documents and forms are used in your agency to make changes and adjustments in pay and leave
- References for additional information on making changes and adjustments affecting pay and leave.

Note: For additional information on making changes and adjustments affecting pay and leave, consult:

- Your agency's payroll procedures manual
- Treasury Fiscal Requirements Manual.

Help

For help in making manual changes and adjustments affecting pay and leave, use:

- The procedures for performing manual changes and adjustments listed below
- The job aid for making changes and adjustments in paid and leave hours on pages 4.12 and 4.13. Use it to:
  - Identify the documents and forms used in your payroll system to make changes and adjustments in paid and leave hours
  - Record the manual changes and adjustments you make.

Make Manual Changes and Adjustments

Procedures for Making Manual Changes and Adjustments

Use the following procedures to make manual changes and adjustments affecting pay and leave:

Step	Procedure
1	Receive appropriate form for change or adjustment.
2	Determine if change or adjustment is already entered into system.
3	Make manual change or adjustment, if not previously entered.

Checking Your Performance

Use the performance checklist on page 4.15 to check your actions in making changes and adjustments affecting pay and leave.

Make Computerized Changes and Adjustments

Purpose	Make computerized changes and adjustments affecting pay and leave to ensure accurate and up-to-date calculation of pay and leave.

What You Need to Know

To make computerized changes and adjustments, you need to know:

- The meaning of computer error messages in your system

Note: For information on the meaning of computer error messages in your system, consult your agency's system manual.

- The timing between data entry and computer error messages in your system.

Note: Computers can print out an error message while a change or adjustment is in the system waiting to be processed.

Help

For help in making computerized changes and adjustments affecting pay and leave, use:

- The procedures for making computerized changes and adjustments listed below
- The job aid on pages 4.12 and 4.13 to record the computerized changes and adjustments you make.

Job Aid: Making Changes and Adjustments in Paid and Leave Hours

---

Instructions

1. Check the required form listed to verify that it is the form used in your system to make the change or adjustment listed.
2. Add any additional changes or adjustments made in your system and the forms required to make them.
3. Indicate whether each change or adjustment is made manually or by computer in your system.
4. Enter copies of the forms used in your system immediately after this page. (See page 10 for a copy of the SF-50.)

Job Aid: Making Changes and Adjustments in Paid and Leave Hours

---

Job Aid: Making Changes and Adjustments In Paid Leave Hours

Type of Change or Adjustment	Form Required	Processed Manually or by Computer (M/C)
Paid Hours		
Permanent change in record	Updated SF-50	
Time and attendance adjustment notice to correct an error	Amended or corrected timecard	
Leave Hours		
Adjustment in leave to correct an error	Amended or corrected timecard	

Make Computerized Changes and Adjustments

Procedures for Making Computerized Changes and Adjustments

Use the following procedures to make computerized changes and adjustments affecting pay and leave:

Step	Procedure
1	Receive computer error messages.
2	Verify meaning of error messages.
3	Determine if change or adjustment is already entered in the system.
4	Enter change or adjustment if not found.
5	Verify that computerized change or adjustment was made.

Checking Your Performance

Use the performance checklist on page 4.15 to review your actions in making changes and adjustments affecting pay and leave.

Performance Checklist: Making Changes and Adjustments Affecting Pay and Leave

---

Performance Checklist: Making Changes and Adjustments Affecting Pay and Leave

Note: Which steps you perform will depend on your system and your assignment.

[ ] 1. Have you received the appropriate form for a given change or adjustment?

[ ] 2. Have you determined if the change or adjustment has already been entered in the system?

[ ] 3. If it is not entered in the system, have you performed any necessary manual steps in the change or adjustment?

[ ] 4. Have you received the computer error messages you are responsible for resolving?

[ ] 5. Have you verified the meaning of each computer error message you have received?

[ ] 6. If the change or adjustment has not been entered in the system, have you performed any necessary computerized steps?

[ ] 7. Have you verified that any computerized change or adjustment has occurred?

Steps There are two steps in preparing pay this pay period:

For Information on...	See Page...
Preparing pay this pay period using a manual system	4.17
Preparing information for supplemental paychecks as necessary	4.20

Prepare Pay This Pay Period Using a Manual System

Purpose

Prepare pay this pay period using a manual system to provide prompt, accurate payment to those entitled to be paid.

What You Need to Know

To prepare pay this pay period using a manual system, you need to know the order of precedence for deductions.

According to Title 6 of the GAO Policies and Procedures Manual, the following order of precedence shall apply if the gross pay of an employee is not sufficient to permit all deductions to be made:

1. Retirement of FICA
2. Federal income tax
3. Health benefits
4. Group life insurance
5. State income taxes
6. Local income taxes
7. Garnishment for alimony and child support payments
8. Court-ordered bankruptcy payments under chapter 13
9. Optional life insurance
10. Indebtedness due the United States
11. Other voluntary deductions, including allotments and assignments, in the order determined by the employee's agency/activity.

Prepare Pay This Pay Period Using a Manual System

Help For help in preparing pay this pay period using a manual system, use the following procedures.

Use the employee's correct appointment, pay system, and tour of duty to perform the following steps:

Step	Procedure
1	Determine the number of regular hours in pay status.
2	Multiply the number of regular hours by the salary per regular hour for the type of appointment.
3	Identify the type(s) of premium pay, if any.
4	Determine the number of hours entitled to each type of premimum pay, if any.
5	Multiply the number of hours entitled to each type of premium pay by the hourly rate for the type of premium pay for the type of appointment.
6	Add the salary for regular hours to any premium pay. This is "gross pay."
7	Check gross pay against the aggregate pay limitation, if any.
8	Identify the employee's mandatory and voluntary deductions.

Prepare Pay This Pay Period Using a Manual System

Procedure for Preparing Pay Manually - Continued

Step	Procedure
9	Calculate each of the employee's deductions.
10	Add the employee's mandatory and voluntary deductions.
11	Subtract the employee's total deductions from his or her gross pay. This is "net pay."
12	If the employee's gross pay is not sufficient to permit all deductions to be made, follow the order of precedence set by the GAO.

Checking Your Performance

Use the performance checklist on page 4.22 to check your actions in preparing pay this pay period.

Prepare Information for Supplemental Paychecks

Purpose

Prepare information for supplemental paychecks to ensure timely receipt of accurate pay this pay period.

What You Need to Know

To prepare information for supplemental paychecks, you need to know:

- Types of supplemental paychecks
- When a supplemental paycheck is prepared
- Order of precedence for deductions.

Types of Supplemental Paychecks

There are two types of supplemental paychecks:

- Paychecks prepared in place of the regular check because of late or modified payroll input
- Paychecks prepared as a supplement to the regular check because of late or modified payroll input.

When A Supplemental Paycheck Is Prepared

A supplemental paycheck is prepared when the payroll office needs to get an employee on the payroll for this pay period or needs to make a major adjustment in an employee's pay.

Examples of situations when an employee has been left off the regular payroll include a lost timecard and the entrance of a new employee.

Examples of major adjustments in pay include a mandated retroactive pay increase and the delayed implementation of a promotion.

Prepare Information for Supplemental Paychecks

Order of Precedence for Deductions	See page 4.17 for a list of the order of precedence for deductions when an employee's gross pay is not sufficient to permit all deductions to be made.
Help	See page 4.18 for procedures for preparing pay this pay period using a manual system.
Checking Your Performance	Use the performance checklist on page 4.22 to review your actions in preparing pay this pay period.

Performance Checklist: Preparing Pay This Pay Period

Performance Checklist: Preparing Pay This Pay Period

Note: Which steps you perform will depend on your system and your assignment.

[ ] 1. Have you verified your agency's policies on the preparation of supplemental paychecks?

[ ] 2. Have you prepared supplemental paychecks, or information for them, as necessary?

Whether preparing a regular or supplemental paycheck,

[ ] 3. Have you used the employee's correct appointment, pay system, and tour of duty?

[ ] 4. Have you determined the number of regular hours in pay status?

[ ] 5. Have you multiplied the number of regular hours by the salary per regular hour for the type of appointment?

[ ] 6. Have you identified the type(s) of premium pay, if any?

[ ] 7. Have you determined the number of hours entitled to each type premium pay, if any?

[ ] 8. Have you multiplied the number of hours entitled to each type of premium pay by the hourly rate for the type of premium pay for the type of appointment?

[ ] 9. Have you added the salary for regular hours to any premium pay to obtain gross pay?

[ ] 10. Have you checked gross pay against the aggregate pay limitation, if applicable?

[ ] 11. Have you identified the employee's mandatory and voluntary deductions?

[ ] 12. Have you calculated each of the employee's deductions?

[ ] 13. Have you added the employee's mandatory and voluntary deductions?

[ ] 14. Have you subtracted the employee's total deductions from his or her gross pay to obtain net pay?

[ ] 15. Have you followed the order of precedence for deductions if the employee's gross pay is not sufficient to permit all deductions to be made?

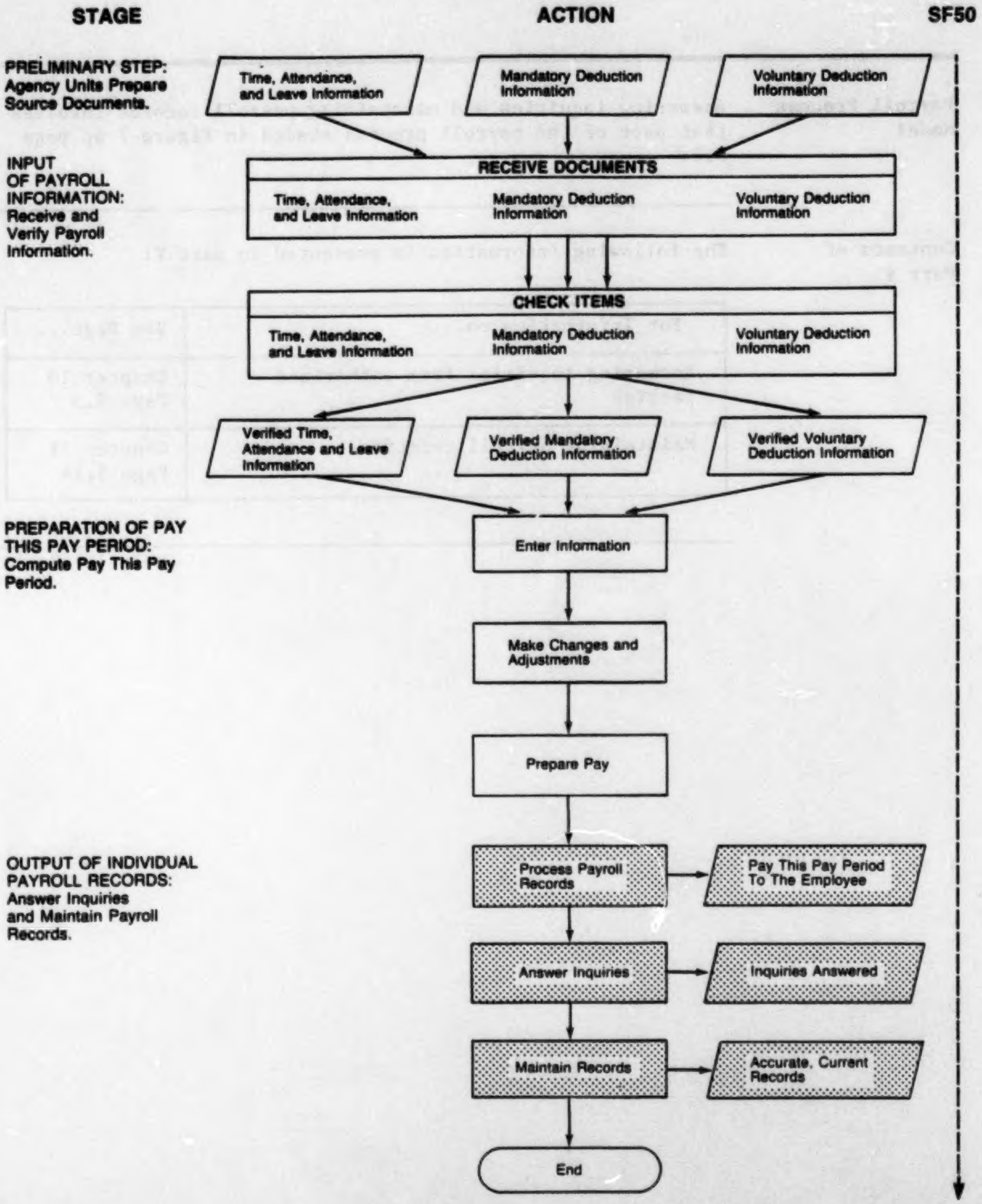
Overview

Payroll Process Model Answering inquiries and maintaining payroll records involves that part of the payroll process shaded in Figure 7 on page 5.2.

Contents of Part V The following information is presented in part V:

For Information on...	See Page...
Answering inquiries from authorized parties	Chapter 10 Page 5.3
Maintaining payroll records	Chapter 11 Page 5.14

FIGURE 7. The Payroll Process


STAGE
ACTION
SF50
PRELIMINARY STEP: Agency Units Prepare Source Documents.
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
INPUT OF PAYROLL INFORMATION: Receive and Verify Payroll Information.
RECEIVE DOCUMENTS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
CHECK ITEMS
Time, Attendance, and Leave Information
Mandatory Deduction Information
Voluntary Deduction Information
Verified Time, Attendance and Leave Information
Verified Mandatory Deduction Information
Verified Voluntary Deduction Information
PREPARATION OF PAY THIS PAY PERIOD: Compute Pay This Pay Period.
Enter Information
Make Changes and Adjustments
Prepare Pay
OUTPUT OF INDIVIDUAL PAYROLL RECORDS: Answer Inquiries and Maintain Payroll Records.
Process Payroll Records
Pay This Pay Period To The Employee
Answer Inquiries
Inquiries Answered
Maintain Records
Accurate, Current Records
End

Steps There are two steps in answering inquiries from authorized parties:

For Information on...	See Page...
Releasing authorized information to authorized parties as necessary	5.4
Answering inquiries	5.8

Release Authorized Information to Authorized Parties as Necessary

---

Purpose

Ensure that only authorized release of payroll information occurs.

What You Need to Know

To ensure that only authorized release of payroll information occurs, you need to know:

- Your payroll office's rules for authorized release of payroll information
- Your agency's restrictions on the release of information about individual employees
- A reference for additional information on releasing information about individual government employees.

NOTE: For additional information on releasing information about individual government employees, consult the U.S. Code of Federal Regulations Title 5.

(See the sections on personnel records, availability of official information, and protection of privacy and personnel records.)

Release Authorized Information to Authorized Parties as Necessary

Help	Use the job aid on pages 5.6 and 5.7 to record. o Your payroll office's rules on - Whom you may release payroll information to - What information you may release. o Your agency's - Restrictions on whom you may release payroll information to - Restrictions on what information you may release - Name of the document for each restriction.
Checking Your Performance	Use the performance checklist on page 5.13 to review your actions in answering inquiries from authorized parties.

Job Aid: Responding to Inquiries About Pay and Leave

Instructions Use this job aid to document:

1. Rules for release of payroll information
2. Output documents used as resources for responding to inquiries
3. Rules that restrict release of payroll information
4. Sources that document restrictions.

Job Aid: Responding to Inquiries About Pay and Leave

Authorized Inquiring Party	Type of Payroll Inquiry	Resource (Output Document)
Example: Employee	His or her leave balance	Employee leave record

Job Aid: Responding to Inquiries About Pay and Leave

Job Aid: Responding to Inquiries About Pay and Leave - Continued

Restricted Inquiring Party	Restricted Information	Documentation for Restriction
Example: Attorney in a civil case	Sick leave taken	Agency regulations

(Immediately after this page, insert a copy or example of each output document that you use to answer payroll inquiries.)

V. ANSWER INQUIRIES AND MAINTAIN PAYROLL RECORDS

Answer Inquiries

Purpose

Answer inquiries to meet authorized individual and agency needs for payroll information.

What You Need to Know

To answer inquiries, you need to know:

- The output documents used to answer questions
- References for additional information.

Output Documents to Use as Resources

There are three output documents used as resources in answering payroll inquiries:

- Pay listing
- Individual earnings record
- Employee leave record.

Each of these will be defined below.

Note: Your agency may combine all three in one master record.

Pay Listing

Definition - A pay listing is a list of pay this pay period for a block of employees.

Content - A pay listing typically includes the following information on each employee:

- Name
- Identification number
- Gross pay
- Deductions
- Net pay.

Answer Inquiries

Individual Earnings Record

Definition - The individual earnings record is a permanent record of an employee's earnings, deductions, and net pay to date.

Content - The record must show:

- Gross earnings (pay and allowances)
- Each deduction by type and amount (including allotments and assignments)
- Net pay for each pay period.

Use - The record must contain information needed to:

- Prepare federal, state, and local tax returns and the employee's withholding statements
- Post Individual Retirement Records (SF-2806)
- Determine whether or not the employee is covered under the Federal Employees' Group Life Insurance Program
- Determine the employee's elected option and applicable rate under the Federal Employees' Health Benefits Program.

Answer Inquiries

Employee Leave Record

Definition - The employee leave record is a permanent record of the employee's leave to date.

Content - The record must show the amounts earned, the amounts used, and the balances available for:

- o Annual leave
- o Sick leave
- o Credit hours
- o Compensatory time.

Other forms of leave taken must be recorded, e.g., leave without pay (LWOP), military leave, court leave, and others.

Review Requirement - At the beginning of each leave year, determine the leave balance or correct carry-over from the previous leave year.

Answer Inquiries

References for Additional Information

For additional information to help you answer payroll inquiries from authorized parties, consult:

- o Agency payroll and timekeeping procedures manuals
- o GAO Policies and Procedures Manual, Title 6
- o U.S. Code of Federal Regulations, Title 5
- o Treasury Fiscal Requirements Manual
- o Federal Personnel Manual.

Help

For help in answering inquiries, use:

- o The procedures for answering inquiries which follow
- o The procedures for conducting a leave audit in appendix 4
- o The job aid for responding to inquiries about pay and leave, which is on pages 5.6 and 5.7. Use it to record the output documents used as resources for the various payroll inquiries that you answer.
- o The appendix of this desk reference for more information on:
  - Personnel actions
  - FLSA
  - Premium pay
  - Leave.

Answer Inquiries

Procedures for Answering Inquiries

Use the following procedures to respond to authorized requests for payroll information:

Step	Procedure
1	Release authorized information to authorized parties as necessary.
2	Use output documents and applicable regulations to respond to inquiries.
3	Conduct leave audits as necessary.
4	Identify necessary corrections and updates resulting from inquiries.

Checking Your Performance

Use the performance checklist on page 5.13 to review your actions in answering inquiries from authorized parties.

Performance Checklist: Answering Inquiries from Authorized Parties

---

Performance Checklist: Answering Inquiries From Authorized Parties

Note: Which steps you perform will depend on your system and your assignment.

[ ] 1. Have you verified whose inquiries you are authorized to respond to?

[ ] 2. Have you verified what information may be released to each authorized party?

[ ] 3. Have you verified what restrictions there are on what information you may release and to whom?

[ ] 4. Have you identified the output documents and regulations you need to respond to inquiries about individual payroll records?

[ ] 5. Have you conducted leave audits as necessary?

[ ] 6. Have you identified necessary corrections and updates that resulted from inquiries about individual payroll records?

Steps There are two steps in maintaining payroll records:

For Information on...	See Page...
Making corrections and updates resulting from inquiries	5.15
Updating individual payroll records as necessary	5.17

Make Corrections and Updates Resulting from Inquiries

Purpose	Make corrections and updates resulting from inquiries in order to: o Ensure accurate pay this pay period. o Ensure accurate and up-to-date payroll records.
What You Need to Know	To make corrections and updates resulting from inquiries, you should know how to make changes and adjustments affecting pay and leave.
Help	For help in making corrections and updates resulting from inquiries, see chapter 8, "Make Changes and Adjustments Affecting Pay and Leave."
Checking Your Performance	Use the performance checklist on page 5.16 to review your actions in maintaining payroll records.

Performance Checklist: Maintaining Payroll Records

Note: Which steps you perform will depend on your system and your assignment.

[ ] 1. Have you received any required forms for a correction or update resulting from an inquiry?

[ ] 2. Have you performed the required manual steps in the change or adjustment?

[ ] 3. Have you arranged for a computerized change or adjustment?

[ ] 4. Have you verified that a computerized change or adjustment has been made?

[ ] 5. Have you reviewed and updated individual payroll records as necessary?

Update Individual Payroll Records as Necessary

Purpose

Update payroll records as necessary to ensure accurate and up-to-date payroll records.

What You Need to Know

To update payroll records as necessary, you need to know:

- The individual payroll records that are maintained
- When records are updated
  - On an annual basis
  - When an employee terminates for any reason

Note: Some agencies update individual payroll records whenever a personnel action for an employee occurs.

- References for additional information.

Note: For additional information to help you update individual payroll records as necessary, consult:

- Agency payroll procedures manuals
- GAO Policies and Procedures Manual, Title 6.

Individual Payroll Records

There are five individual payroll records that result from preparation of payroll:

- SF-1150--"Record of Leave Data Transferred"
- SF-2806--"Individual Retirement Record"
- W-2--"Employer's Withholding Tax Statement"
- Individual savings bond record (agency form)
- Individual life insurance record (agency form).

Each of these records is described below.

Update Individual Payroll Records as Necessary

SF-1150

Definition - The SF-1150, "Record of Leave Data Transferred," is a record of the leave data for a separating employee.

Source - The source of the information on the SF-1150 is the employee leave record.

See page 5.19 for a copy of the SF-1150.

SF-2806

Definition - The SF-2806, "Individual Retirement Record," is a record of the employee's cumulative deductions and payments to the Civil Service Commission during prior calendar years.

It is updated at the end of each calendar year or when the employee is separated or transferred to another agency.

Source - The source of information on the SF-2806 is the individual earnings record.

See page 5.20 for a copy of the SF-2806.

W-2

Definition - The W-2, "Employer's Withholding Tax Statement," is a statement of federal, state, and local income taxes withheld from the employee's wages during the calendar year.

Source - The source of information on the W-2 is the individual earnings record.

See page 5.21 for a copy of the W-2.

RECORD OF LEAVE DATA

1. Name (Last, First, Middle)	2. Social Security Number	3. (For agency use)
4. Date and Nature of Separation	5. A. Subject to 5 U.S.C. 6304(B) (45 day leave ceiling) ☐ Yes ☐ No B. Last Date Subject to 5 U.S.C. 6304(B)	C. Annual Leave Balance as of That Date (Hours)

6. Total Service for Leave (as of Date of Separation)	More than 15 Years			
	Less Than 15 Years (show)	Years	Months	Days

SUMMARY OF ANNUAL AND SICK LEAVE

	MO.	DAY	YEAR	HOURS		
				Annual	Sick	Restored
7. Carryover Balance From Prior Leave Year Ending						
8. Current Leave Year Accrual Through Pay Period Ending (if 90 day restriction applicable, explain in remarks)						
9. Total						
10. Reduction in Credits, If Any (current year)						
11. Total Leave Taken, Current Year Through Date of Separation						
12. Balance						
13. Total Hours Paid in Lump Sum (includes ________ hours for holidays)					▨	

14. Salary Rate(s) Per Hour:

15.		MO.	DAY	YEAR	HOURS
Lump Sum Leave Dates (if part-time tour, explain in Remarks)	From				
	Thru				
a. Restored	From				
	Thru				
b. Annual Leave Above Ceiling	From				
	Thru				
c. Annual Leave Within Ceiling	From				
	Thru				

ABSENCE WITHOUT PAY

	MO.	DAY	YEAR	Hours
16. During Leave Year in Which Separated				
17 A. Date of Last Equivalent Increase				▨
B. Total AWOP Hours Since Last Equivalent Increase (except during military service and while in receipt of OWCP payments)				

SUMMARY OF HOME LEAVE

18. Basic Service Period of 24 Months of Continuous Service Abroad:	MO.	DAY	YEAR
Date Started			
Date Completed			

19. Current 12 Months Accrual Period Began on	MO.	DAY	YEAR

Hours Absent Without Pay Since That Date →

20. Current Balance (or accrual) as of	MO.	DAY	YEAR

Number of Days →

21. Twelve Months Accrual Date as of Date of Separation Number of Days →

22. Dates Leave Used Prior 24 Months	FROM			TO		
	MO.	DAY	YEAR	MO.	DAY	YEAR

MILITARY LEAVE 23. During Current Calendar Year	FROM			TO		
	MO.	DAY	YEAR	MO.	DAY	YEAR
A. Regular—Active Duty or Training						
B. Special—Civil Disturbance						

24. Remarks (include shore leave information, if applicable):

25. Certified Correct By: (Signature)	26. Title, Agency, Address, Telephone Number	27. Date

1150-113

STANDARD FORM 1150 (REV 12-77)
CIVIL SERVICE COMMISSION
FPM SUPP 296-31 AND 990-2

LAST NAME	FIRST NAME	MIDDLE NAME	DATE OF BIRTH			SOC. SEC. NO.	AGENCY	PAYROLL OFFICE	LOCATION	PAYROLL OFFICE NO.
			MO.	DAY	YR.					

1. ______________________________

2. ______________________________
3. ______________________________
4. ______________________________

(RECORD EACH NAME CHANGE-STRIKE OUT PREVIOUS NAME)

DO NOT USE

SERVICE HISTORY

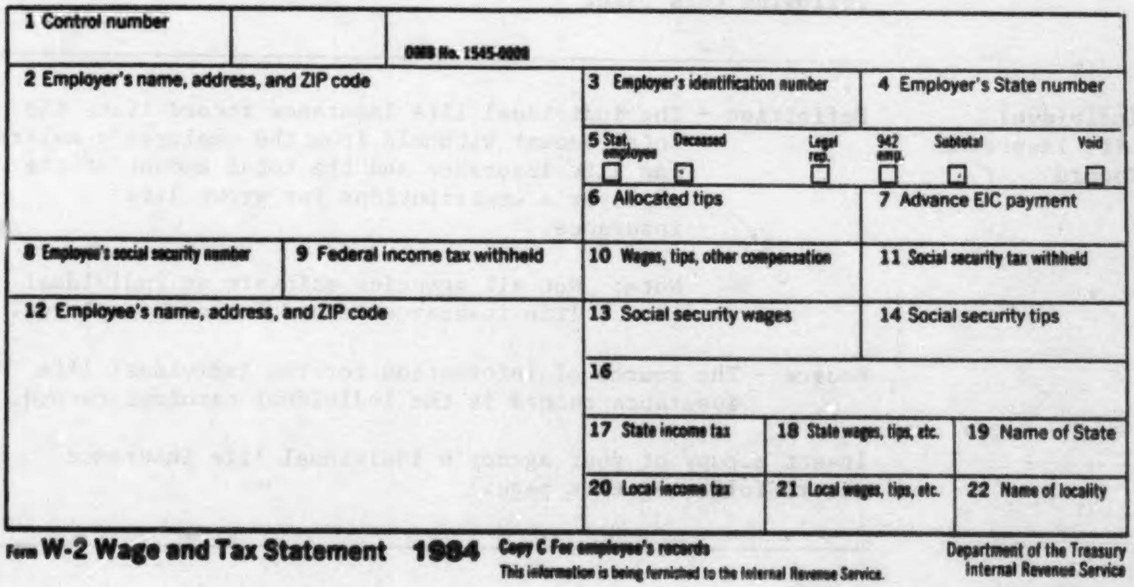
FISCAL RECORD

EFFECTIVE DATE (1)	ACTION (2)	BASE PAY (3)	DO NOT USE	REMARKS (4)	YEAR (5)	CALENDAR YEAR SALARY DEDUCTIONS (6)	ACCUMULATIVE TOTAL SALARY DEDUCTIONS (7)	REMARKS (8)

Standard Form 2806 Previous edition usable
Rev. 2-80 2806-106 NSN 7540-00-926-4735

INDIVIDUAL RETIREMENT RECORD
(CIVIL SERVICE RETIREMENT SYSTEM)

U.S. OFFICE OF PERSONNEL MANAGEMENT
F.P.M. SUPPLEMENT 831-1



1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number		4 Employer's State number
		5 Stat. employee ☐ Deceased ☐ Legal rep. ☐		942 emp. ☐ Subtotal ☐ Void ☐
		6 Allocated tips		7 Advance EIC payment
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation		11 Social security tax withheld
12 Employee's name, address, and ZIP code		13 Social security wages		14 Social security tips
		16		
		17 State income tax	18 State wages, tips, etc.	19 Name of State
		20 Local income tax	21 Local wages, tips, etc.	22 Name of locality

Form **W-2 Wage and Tax Statement** **1984**

Copy C For employee's records
This information is being furnished to the Internal Revenue Service.

Department of the Treasury
Internal Revenue Service

Update Individual Payroll Records as Necessary

Individual Savings Bond Record

Definition - The individual savings bond record is a record of the employee's savings bond deductions, purchases or refunds, and unapplied balances.

Source - The source of information for the individual savings bond record is the individual earnings record.

Insert a copy of your agency's individual savings bond record following this page.

Individual Life Insurance Record

Definition - The individual life insurance record lists the total amount withheld from the employee's salary for life insurance and the total amount of the employer's contributions for group life insurance.

Note: Not all agencies maintain an individual life insurance record for each employee.

Source - The source of information for the individual life insurance record is the individual earnings record.

Insert a copy of your agency's individual life insurance record following this page.

Update Individual Payroll Records as Necessary

Help	For help in updating individual payroll records as necessary, use: o The procedures for conducting leave audits found in appendix 4. o The document checklist for payroll records on the next page to review general checks of payroll records and to record those checks required by your agency.
Checking Your Performance	Use the document checklist on page 5.24 to review the checks of payroll records that you are required to perform. Use the performance checklist on page 5.16 to review your actions in maintaining payroll records.

Document Checklist: Payroll Records

Instructions

1. **Use this checklist to document the checks that your agency requires to verify payroll records.**
2. **Then, on the job, use this checklist to check your own performance.**

Document Checklist: Payroll Records

General Checks

For the SF-1150, "Record of Leave Data Transferred"

[ ] 1. Leave earned and accrued this year correctly added to what was carried over from last year.

For the SF-2806, "Individual Retirement Record"

[ ] 2. Accuracy of this year's deductions verified.

For the W-2, "Employer's Withholding Tax Statement"

[ ] 3. Presence of a form for each employee verified.

Agency Checks

(List review steps required by your agency -- whether manual or automated.)

[ ] 4.

Purpose

The purpose of the appendices is to provide additional information to assist payroll clerks and technicians when they answer inquiries about pay and leave.

Contents of the Appendices

The appendices provide additional information on the following topics:

For Information on...	See...
Personnel action	Appendix 1 Page A.2
Fair Labor Standards Act (FLSA)	Appendix 2 Page A.10
Premium pay	Appendix 3 Page A.12
Leave	Appendix 4 Page A.19

Introduction

Introduction

This appendix provides additional information on personnel actions to assist payroll clerks and technicians when they answer inquiries about pay and leave. This information includes:

- Base rate of pay
- Types of appointments
- Types of pay systems
- Non-standard tours.

References for Additional Information

For additional information on personnel actions, see:

- Agency timekeeping and payroll procedures manuals
- U.S. Code of Federal Regulations, Title 5
- Federal Personnel Manual.

Base Rate of Pay

Base Rate of Pay

The base rate of pay is the weekly or annual rate of pay that a government employee is entitled to:

- Based on the type of appointment and pay system
- Before any additions for premium pay.

Types of Appointments

Introduction

There are several types of appointments:

- Full-time
- Part-time
- Student
- Expert and consultant
- Permanent
- Temporary
- Intermittent
- Limited hours.

Note: An employee's appointment can be a combination of two or more of these types. Refer to the Federal Personnel Manual for further information.

Full-Time Appointment

A full-time appointment usually consists of a 40-hour work week and 80-hour pay period. There are full-time employees who have a tour of more than 80 hours a pay period.

Part-Time Appointment

A part-time appointment exists when the regular tour is less than 40 hours a week.

Student Appointment

A student appointment usually consists of a tour of 32 hours a week. Student employees receive the same treatment as other part-time employees.

Types of Appointments

Expert and Consultant Appointments	Experts and consultants work on a particular project or job. They are paid by the day or by the hour. Some experts and consultants do earn leave.
Permanent Appointment	A permanent appointment is an appointment in which the employee serves under one of several tenure groups found in the competitive service, the excepted service, and the Senior Executive Service.
Temporary Appointment	A temporary appointment is an appointment for a set period of time. An employee on a temporary appointment may: o Earn and use sick leave o Not be paid for holidays o Not use annual leave. Note: If a temporary appointment is extended or changed to a permanent appointment, the employee can earn annual leave retroactive to the beginning of the temporary appointment.
Intermittent Appointment	There is no regular tour for an intermittent employee. This type of employee is "on call" and comes in on varying days at varying times. An intermittent employee does not earn: o Leave (except for continuation of pay leave) o Holiday pay o Differentials pay.
Limited Hours Appointment	A limited hours appointment is an appointment for a limited number of hours. An employee on this type of appointment must not work more than the number of hours in the appointment.

Types of Pay Systems

Introduction

This section presents information on the:

- Types of pay systems
- General schedule system (GS)
- Wage grade system (WG).

Note: See appendix 2 for information on the Fair Labor Standards Act (FLSA).

See appendix 3 for information on premium pay for GS and WG employees.

Types of Pay Systems

Common types of government pay systems include:

- General schedule system (GS)
- Wage grade or coordinated federal wage system (WG)
- Senior executive service schedule (SES)
- Merit pay system.

Note: See U.S. Code of Federal Regulations, Title 5, for more information on these and other government pay systems.

Types of Pay Systems

General Schedule System

Under the general schedule (GS) pay system, an employee is paid according to the:

- U.S. Code of Federal Regulations, Title 5
- Federal Personnel Manual
- Fair Labor Standards Act (FLSA).

Note: A GS employee may be either FLSA exempt or FLSA non-exempt.

Usually, higher grade employees are exempt and lower grade employees are covered by the FLSA.

Wage Grade System

A wage grade employee also is called a WG employee, a federal wage system employee, a wage board employee, or a WB employee.

A WG employee is paid according to the rates set by a local wage board. Wage boards set pay rates according to what non-government workers in the same part of the country are paid for doing the same work.

Pay for a WG employee is:

- Different from pay for a GS employee
- Computed by the hour, not by the year.

Note: A WG employee may be FLSA exempt or FLSA non-exempt.

Usually, higher grade employees are exempt and lower grade employees are covered by the FLSA.

Introduction

The following types of non-standard tours of duty are explained in this section:

- Flexitime work tours
- Compressed work tours
- Flexible work tours
- Tours of more than 8 hours a day and 40 hours per week.

Flexitime Work Tour

Under a flexitime (or flextime) work tour, an employee can come in and leave at different times during the day other than the scheduled starting and quitting times. But the employee must work:

- 8 hours a day
- 5 days a week
- 80 hours a pay period.

Part-time employees work less.

Note: An employee on flexitime has a "core time" when he or she _must_ be in the office. But the employee can come in earlier or leave later than that core time.

Non-Standard Tours

Compressed Work Tour

Under a compressed work tour, an employee is scheduled to work more than 8 regular hours on some days so that he or she can work less than 8 hours (or not at all) on other days. However, such an employee is always in pay status 80 hours a pay period.

Flexible Work Tour

Under a flexible work tour, an employee has a regularly scheduled tour of 8 hours a day, 5 days a week. However, the employee can arrange with the supervisor to work extra hours on some days in order to work less or no hours on other days.

Note: Unlike a flexitime (or flextime) work tour, a flexible work tour allows the employee to work more or less than 8 hours a day and 5 days a week.

Unlike a compressed work tour, a flexible work tour does not schedule the number of hours that the employee will work each day.

Approval for Compressed and Flexible Work Tour

The agency head must approve a compressed or a flexible work tour for an employee.

Tours of More Than 8 Hours a Day, 40 Hours a Week

A few employees are scheduled to regularly work more than the most common tour. They are:

- Employees with 8-hour tours who regularly work more than 8 hours a day and earn overtime.
- Trainees who work more than 80 hours a pay period but earn no overtime or differentials.
- Firefighters who work 24-hour shifts (144 hours per pay period) and earn FLSA overtime only.

Introduction

This chapter provides additional information on the Fair Labor Standards Act (FLSA) to assist payroll clerks and technicians when they answer inquiries about pay and leave. This includes:

- o Comparison of the FLSA work week and the regular pay period
- o Decision table for the FLSA timecard.

References for Additional Information

For additional information on the FLSA, see:

- o Federal Personnel Manual Letters on FLSA
- o U.S. Code of Federal Regulations, Title 5.

Comparison of FLSA Work Week with the Regular Pay Period

Comparison of FLSA Work Week with the Regular Pay Period

The FLSA work week is different from the regular pay period. It is based on a 7-day, 40-hour week.

	Days	Hours
Regular Pay Period	14 days, Sunday through Saturday	80
FLSA Work Week	7 days, Sunday through Saturday	40

Decision Table for FLSA Timecard

Decision Table for the FLSA Timecard

Use this table to help you to decide whether or not an FLSA timecard should be submitted for a non-exempt employee.

IF the employee is...	AND has worked more than 40 hours and earns...	AND the hours of paid leave are...	THEN the timekeeper...
GS-10, step 1 or above, or equivalent pay		less than overtime	files an FLSA timecard
below GS-10 or equivalent pay	no differentials	more or less than overtime	does not file an FLSA timecard
below GS-10 or equivalent pay	any differentials	less than overtime	files an FLSA timecard
WG (non-exempt)	night differential only	less than overtime	does not file an FLSA timecard
WG (non-exempt)	Sunday, environmental, or post differentials, or cost-of-living adjustment	less than overtime	files an FLSA timecard
WG or GS any grade (non-exempt)		less than travel overtime, or overtime and travel overtime combined	files an FLSA timecard
WG or GS any grade (non-exempt)		more than overtime, or overtime and travel overtime combined	does not file an FLSA timecard
Exempt			does not file an FLSA timecard

Introduction

This chapter provides additional information on premium pay to assist payroll clerks and technicians when they answer inquiries about pay and leave.

- Premium pay
- Overtime for full-time GS employees
- Overtime for full-time WG employees
- Overtime for part-time employees.

References for Additional Information

For additional information on premium pay, including holiday pay, overtime, and pay differentials, see:

- Agency timekeeping and payroll procedures manuals
- U.S. Code of Federal Regulations, Title 5
- Federal Personnel Manual.

Introduction to Premium Pay

Introduction

This section explains premium pay, including holiday pay, overtime, and pay differentials.

Premium Pay

Premium pay is extra pay beyond the base rate of pay for working:

- Holidays
- Overtime
- Occasions that merit pay differentials.

Holiday Pay

The employee receives premium pay for work performed during a regularly scheduled, 8-hour period on a holiday designated by federal statute or executive order.

This pay is in addition to the regular pay that all employees receive for the holiday.

Overtime

Overtime includes:

- Occasional overtime
- Regularly scheduled overtime
- Call-back overtime
- Administratively uncontrollable overtime.

Eash type of overtime is discussed below.

Introduction to Premium Pay

Occasional and Regularly Scheduled Overtime

Both occasional and regularly scheduled overtime are hours of work officially ordered or approved that are in excess of 8 hours a day or 40 hours a work week for full-time, part-time, and intermittent tours of duty.

Call-Back Overtime

Call-back overtime is unscheduled overtime worked on a day when the employee:

- Was not scheduled to work or
- Had to return to work from home.

A minimum of 2 hours of overtime must be granted for call-back overtime.

Administratively Uncontrollable Overtime

Administratively uncontrollable overtime is overtime that cannot be anticipated in terms of occurrence and duration.

Pay Differentials

Pay differentials are amounts of money above the base rate of pay received for working:

- At night
- On Sundays
- In hazardous situations (environmental differentials)

as a part of the regularly scheduled tour.

Both full-time and part-time employees can receive pay differentials with official approval.

Overtime Pay for Full-Time GS Employees

Introduction	This section explains: o The overtime requirement for full-time GS employees o Exceptions to the overtime requirement o The maximum overtime cutoff o Compensatory time o Authorization for overtime and compensatory time.
Overtime Requirement	A full-time GS employee earns overtime pay if he or she is in pay status: o More than 8 hours a day or o More than 40 hours a week.
Exceptions to Overtime Requirement	Exceptions to the overtime requirement include an employee on a: o Flexible work tour o Compressed work tour.

Overtime Pay for Full-Time GS Employees

Maximum Overtime Cutoff	The Office of Personnel Management establishes the maximum salary cutoff rate for overtime. This rate is published in the salary tables.
Compensatory Time	A GS employee can take compensatory time off instead of receiving overtime pay for extra hours worked. Compensatory time must be approved by the supervisor.
Authorization for Overtime and Compensatory Time	Supervisors must authorize overtime and compensatory time in advance and in writing.

Introduction

This section discusses:

- Calculation of premium pay, including overtime
- The overtime requirement for full-time WG employees
- Compensatory time
- Authorization for overtime.

Calculation of Premium Pay, Including Overtime

Wage grade employees work on three different shifts. All hours of premium pay for WG employees, including overtime, are based on the WG employee's shift rate.

Example: Holiday pay = shift rate x hours worked on the holiday.

Note: A WG employee working overtime often will perform the work in a different shift from the one ordinarily worked.

Overtime Requirement

A full-time WG employee earns overtime pay if he or she is in pay status:

- More than 8 hours a day or
- More than 40 hours a week.

Compensatory Time

A WG employee cannot earn or use compensatory time.

Exception: Religious compensatory time.

Authorization

Supervisors must authorize overtime in advance and in writing.

Overtime Pay for Part-Time Employees

Introduction

This section discusses:

- The overtime requirement for part-time employees
- Calculation of overtime for part-time employees.

Overtime Requirement

A part-time employee only earns overtime pay if he or she is in pay status:

- More than 8 hours a day or
- More than 40 hours a week.

Calculation of Overtime

For the part-time employee:

- Up to 8 hours a day and
- Up to 40 hours a week

are entered as regular hours, even if the employee

- Has been in pay status more hours than the scheduled tour and/or
- Worked on non-scheduled days.

Introduction

This chapter provides additional information on leave to assist payroll clerks and technicians when they answer inquiries about pay and leave. This information includes:

- Annual leave
- Types of paid leave
- Unpaid leave
- Conducting leave audits.

References for Additional Information

For additional information on leave see:

- Agency timekeeping and payroll procedures manuals
- Federal Personnel Manual
- U.S. Code of Federal Regulations, Title 5.

Annual Leave

Introduction

This section of the chapter discusses:

- Annual leave
- Accrued annual leave
- Accumulated annual leave
- Advance annual leave
- Unearned leave refunds
- Restored annual leave.

Annual Leave

Annual leave is time off with pay.

Accrued Annual Leave

Accrued annual leave is leave earned during the current leave year that is unused at any given time during the leave year.

Accumulated Annual Leave

Accumulated annual leave is unused earned leave that is credited to the employee at the beginning of a new leave year.

Advance Annual Leave

Advance annual leave is leave time taken but not yet earned by the employee. The employee must earn this leave during the balance of the leave year or by the end of an appointment, whichever comes first.

Unearned Leave Refunds	If the employee leaves government employment, he or she must repay the government for any unearned leave taken (annual or sick) or have the amount deducted from his or her pay. This requirement does not apply if an employee dies, retires for disability reasons, or is unable to return to duty because of a disability that is the basis of the separation.
Restored Annual Leave	Restored annual leave is leave that would have been lost because of work priorities and illness. It is restored by formal approval under specific conditions.

Types of Paid Leave

Introduction The following information on types of paid leave is presented in this section:

For Information on...	See Page...
Eligibility for leave	A.24
Sick leave	A.24
Regular compensatory time	A.25
Administrative leave	A.26
Court leave	A.27
Voting leave	A.29
Military leave	A.31
Continuation of pay	A.33
Paid leave for part-time employees	A.35

Eligibility for Leave	There are two general principles about eligibility for leave that you should know: o Not every type of employee is eligible for every type of paid leave. o It is possible for an employee to take more than one type of leave on the same day.
Sick Leave	Sick leave is taken for illness, non-work-related injuries, medical visits, and pregnancy.
Advance Sick Leave	An employee may be advanced up to 240 hours of sick leave.
Supporting Evidence for Sick Leave	An agency may grant sick leave only when administratively acceptable supporting evidence exists. This evidence can take the form of an employee's certification as to the reason for his or her absence, a doctor's certificate, or a personnel certificate. The agency decides how long an absence requires a medical certificate as supporting evidence for sick leave. In many cases, it is an absence of more than 3 days. Note: The doctor's certificate is a signed statement from a physician. The back of the SF-71, "Application for Leave," is convenient for this purpose.

Types of Paid Leave

Regular compensatory time

Regular Compensatory Time	When a supervisor asks a GS employee to work overtime, the employee may request regular compensatory time off instead of payment. If the supervisor approves, the employee can take off the number of hours involved at a later date, with pay.
Authorization of Compensatory Time	Compensatory (comp) time earned must be authorized in writing.
Loss of Compensatory Time	An employee covered by the FLSA must use compensatory time off in the same week that it is earned. An employee not covered by the FLSA must use compensatory time within the time period set by the agency. If the compensatory time has not been used within that period, it is forfeited.
Religious Compensatory Time	Religious compensatory time is time off for religious observances and should not be confused with regular compensatory time.

Administrative Leave

Administrative leave is paid leave granted at the supervisor's discretion for a variety of special situations.

Examples of Administrative Leave

Examples of occasions when administrative leave might be granted include:

- Administrative hearings
- Blood donations
- Guard of honor at a military funeral
- Certain union business
- Change of station
  - House hunting
  - Travel
- Local civil defense activities up to 40 hours per calendar year
- Workplace closings due to bad weather, bomb scares, etc.

Note: An employee who is already absent on any other kind of leave when a workplace closes down does not get administrative leave for a closing.

Impact of Administrative Leave on Pay and Leave

When administrative leave is granted, it does not affect the employee's earnings or leave balance.

Types of Paid Leave

Court leave

Court Leave	Court leave is paid leave granted for an appearance in court.
Who Qualifies for Court Leave	All employees except intermittent employees are eligible for court leave.
Documentation for Court Leave	An employee on court leave must get a certificate of attendance from the marshall at court. This certificate must be submitted to his or her supervisor.

Types of Paid Leave

Court leave

Decision Table for Court Leave

Use this table to determine when an employee is qualified for court leave:

IF the employee is...	THEN the employee is on...
On jury service	Court leave
A witness for the U.S. or D.C. government	Official duty
A witness on behalf of a state or local government in an official capacity	Official duty
A witness on behalf of a state or local government, not in an official capacity	Court leave
A witness on behalf of a private party in an official capacity	Official duty
A witness on behalf of a private party when the U.S., D.C., or state government is a party in the suit	Court leave
A witness on behalf of a private party when the U.S., D.C., or state government is not a party.	Annual leave or LWOP

Types of Paid Leave

Voting leave

Voting Leave

Voting leave is paid leave granted by the employee's supervisor for the purpose of voting or registering to vote in local, state, and federal elections.

Decision Tables for Voting Leave

Use the following tables to determine if the regulations for voting leave are applied appropriately:

General Rules: Voting

IF...	THEN the supervisor may...
The polls are not open for at least 3 hours o Before the employee starts work, or o After the employee leaves work	Allow the employee to o Report for work 3 hours after the polls open, or o Leave work 3 hours before the polls close, whichever means less time off. Example: o Polls open at 7:00 a.m. and close at 7:00 p.m. o The employee usually works from 9:00 a.m. to 5:30 p.m. The supervisor may excuse the employee from 9:00 to 10:00 a.m. because 10:00 a.m. is 3 hours after the polls open.
o The employee's voting place is beyond normal commuting distance, and, voting by absentee ballot is not permitted, or o other exceptional circumstances dictate	Allow the employee o Up to one full day of voting leave, and, if necessary, o Annual leave, if available, or o Leave without pay if there is no annual leave.

Decision Tables for Voting Leave - Continued

General Rule: Registering

IF the employee...	THEN...
o Must register in person and o Cannot register on a non-work day, or o Can register in one day of round trip travel to the place of registration	The supervisor may grant up to one full day of voting leave.

Types of Paid Leave

Military leave

Military Leave Military leave is paid leave granted for certain military purposes.

Types of Military Leave There are three types of military leave:

Kind of Leave	Purpose	Number of Days Allowed
Regular military leave	Routine training, drills, etc.	15 calendar days per fiscal year
Special military leave	Unusual circumstances such as o natural disasters o law enforcement emergencies	22 work days per calendar year
Leave for parades and encampments	o For D.C. National Guard who go on parade o For reservists who go on standby in anticipation of civil disorder	All approved days

---

Who Qualifies for Military Leave	To qualify for military leave, a person must be: o A full-time or part-time employee with a permanent or temporary appointment and o A member of the Armed Forces Reserve or National Guard. Note: Intermittent employees are not entitled to military leave.
Military Furlough	When an employee leaves a regular government job for full-time service in the armed forces, he or she does not go on military leave. The employee goes on military furlough instead.
Rules That Apply to Military Leave	The rules that apply to military leave include: o The employee must submit a military order to his or her supervisor. o The employee may carry forward up to 15 days of unused military leave from one fiscal year to the next. o The employee who takes more than the allowed number of days for military leave must charge it to other leave such as annual leave or leave without pay.

Types of Paid Leave

Continuation of pay leave

Continuation of Pay Leave	Continuation of pay leave (COP) is paid leave for work-related injuries.
Basis for COP Leave	An employee may receive up to 45 calendar days of paid leave for each traumatic injury suffered on the job. A traumatic injury is a wound or other condition caused by an accident at the work place during working hours. It does not include diseases.

Charge-to-Leave Rules for COP

Charge-to-leave rules for COP include:

1. COP leave begins the day after the injury occurs.

   Note: If an employee gets hurt shortly after starting time and goes home, the rest of that day is charged to administrative leave.

2. An employee is charged a full 8 hours of COP leave for every day absent after the injury. This is true even if the employee:

   - Is an intermittent or part-time employee
   - Is absent for only part of the day.

Time Rules for COP Leave	Time rules for COP leave include:

- COP leave applies to every calendar day, including days the employee does not normally work, until the employee returns to work.

  Exception: Do not count the Saturday and Sunday immediately before the Monday the employee returns to work as COP leave days.

- If the employee returns to work with some of the 45 days of COP leave left, additional COP leave may be taken within 6 months after the employee returns to work, if necessary.

- If the employee does not take the remaining COP leave within 6 months, it is forfeited.

Types of Paid Leave

Paid leave for part-time employees

Paid Leave for Part-Time Employees	A part-time employee is entitled to the following types of paid leave: o Annual leave o Sick leave o Regular compensatory time o Religious compensatory time o Court leave o Military leave (OPM letter 340-2 dated May 4, 1984) o Continuation of pay (COP) leave.

Unpaid Leave

Introduction

This section of the chapter discusses:

- Unpaid leave
- Leave without pay (LWOP)
- Absent without leave (AWOL)
- Suspension.

Unpaid Leave

Unpaid leave, or non-pay status, is time away from the job during scheduled hours for which an employee receives neither pay nor differentials.

Types of Unpaid Leave

There are three types of unpaid leave:

- Leave without pay (LWOP), which is unpaid leave approved by the supervisor in advance
- Absent without leave (AWOL), which is unpaid leave taken when:
  - The employee did not get advance approval and
  - The supervisor will not grant any type of leave retroactively, including LWOP
- Suspension, which is unpaid leave taken as a result of a personnel action.

Unpaid Leave

Use of SF-71 for Unpaid Leave

Rules on the use of the SF-71, "Application for Leave," for unpaid leave include:

- The employee must submit an SF-71 to his or her supervisor before taking leave without pay (LWOP).
- If this is impossible because of an emergency, the supervisor must collect an SF-71 when the employee returns.
- An SF-71 is not used when an employee is absent without leave (AWOL).

Unpaid Leave and Holidays

If an employee is on LWOP or is AWOL:

- The last hour (or hourly segment) he or she is scheduled to work before a holiday and
- The first hour (or hourly segment) he or she is scheduled to work after a holiday,

the employee does not get paid for the holiday.

Extended LWOP

Occasionally, an employee might request more than 30 days of leave without pay (LWOP). This is called journalized LWOP. It requires a personnel action.

Example: An employee might need to leave work to care for an elderly parent or sick child.

At the end of a pay period for a full-time employee

Introduction	This section discusses conducting audits of annual and sick leave: o At the end of a pay period for a full-time employee o At the end of a pay period for a part-time employee o At the end of a leave year for an employee on duty the entire year o At the end of a leave year for an employee on duty part of the year.

Conducting Leave Audits

At the end of a pay period for a full-time employee

Conducting a Leave Audit at the End of a Pay Period for a Full-Time Employee

Instructions

1. Use this audit procedure for both annual and sick leave.
2. Exception: Omit step 4 when auditing sick leave because all full-time employees subject to the provisions of the Leave Act are entitled to 4 hours of sick leave each pay period.

Assumptions

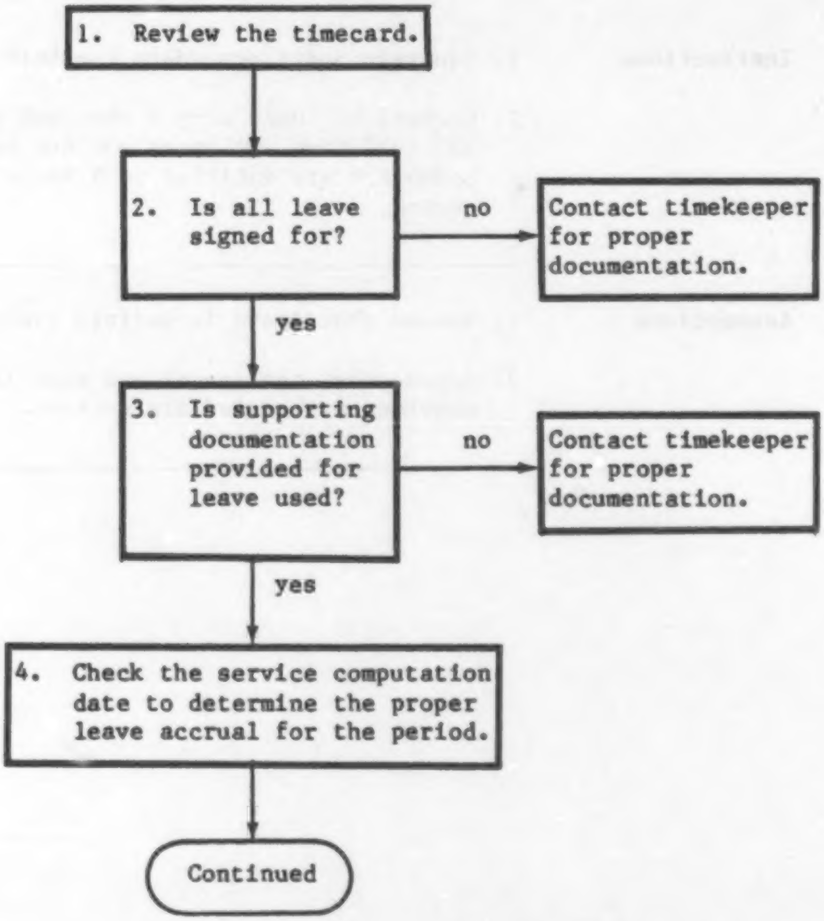
1. Assume that leave is audited every pay period.
2. Assume that the annual and sick leave balances from the previous pay period are correct.

Conducting Leave Audits

At the end of a pay period for a full-time employee

LEAVE AUDIT

Procedures


1. Review the timecard.
2. Is all leave signed for?
no
Contact timekeeper for proper documentation.
yes
3. Is supporting documentation provided for leave used?
no
Contact timekeeper for proper documentation.
yes
4. Check the service computation date to determine the proper leave accrual for the period.
Continued

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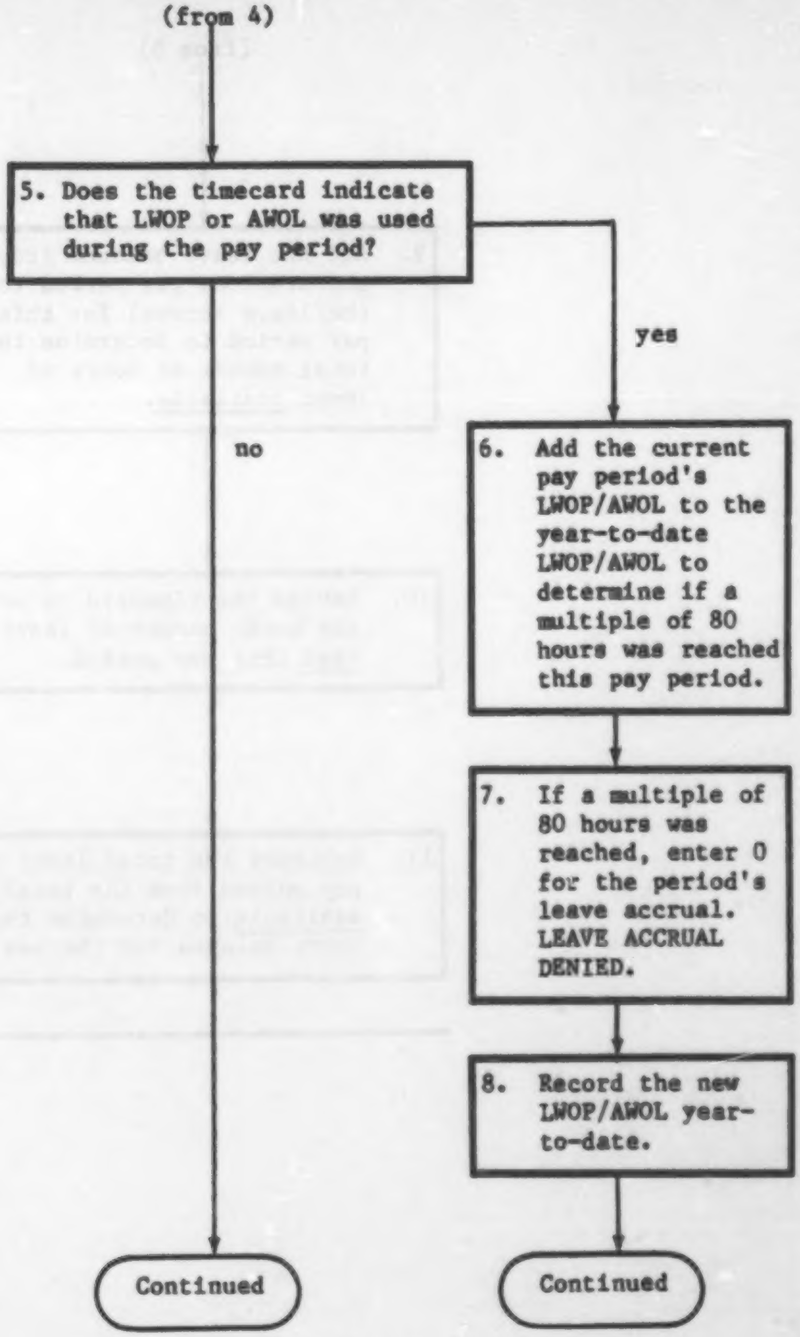

5. Does the timecard indicate that LWOP or AWOL was used during the pay period?

6. Add the current pay period's LWOP/AWOL to the year-to-date LWOP/AWOL to determine if a multiple of 80 hours was reached this pay period.

7. If a multiple of 80 hours was reached, enter 0 for the period's leave accrual. LEAVE ACCRUAL DENIED.

8. Record the new LWOP/AWOL year-to-date.

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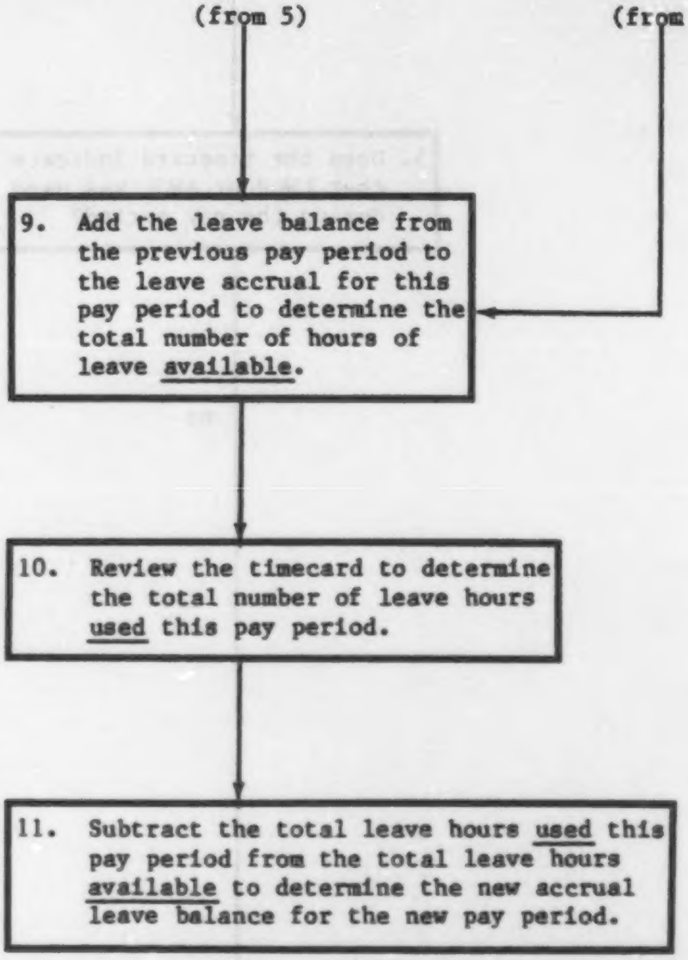

9. Add the leave balance from the previous pay period to the leave accrual for this pay period to determine the total number of hours of leave available.

10. Review the timecard to determine the total number of leave hours used this pay period.

11. Subtract the total leave hours used this pay period from the total leave hours available to determine the new accrual leave balance for the new pay period.

Conducting Leave Audits

At the end of a pay period for a part-time employee

Conducting a Leave Audit at the End of a Pay Period for a Part-Time Employee

Instructions

1. Use this audit procedure for both annual and sick leave.
2. Exception: Omit steps 4 when auditing sick leave because all part-time employees are in leave category 4 for sick leave.

Assumptions

1. Assume that leave is audited every pay period.
2. Assume that annual and sick leave balances from the previous period are correct.

Procedures

Step	Procedure
1	Review the remarks column of the timecard to determine the days and hours the employee is scheduled to work.
2	Review the "hours worked" column of the timecard to ensure that all days and hours for the scheduled tour are accounted for.
3	If all days and hours are not accounted for, contact the timekeeper.
4	Check the service computation date to determine the proper leave category.

Conducting Leave Audits

At the end of a pay period for a part-time employee

Procedures — Continued

Step	Procedure
5	Review the last pay period's audit to determine the number of carry-over hours from the prior pay period.
6	Review the timecard to determine the total hours worked this pay period. Note: Total hours = regular hours + overtime + holiday hours worked.
7	Add carry-over hours (step 5) to total hours worked (step 6). Note: The sum of carry-over hours and total hours worked cannot exceed 80 hours. If the sum exceeds 80 hours, use only the maximum of 80 hours in step 8.
8	Divide the sum of carry-over hours and total hours worked by the number of hours worked assigned to the employee's leave category. This is "leave accrual for this pay period." Note: Leave category 8 = 1 hour of leave for every 10 hours worked Leave category 6 = 1 hour of leave for every 13 hours worked Leave category 4 = 1 hour of leave for every 20 hours worked The remainder is the carry-over hours for this pay period.
9	Add the leave balance from the previous pay period to the leave accrual.
10	Subtract the leave used this pay period. This is the "leave balance this pay period."

Conducting Leave Audits

At the end of a pay period for a part-time employee

Examples

Examples of leave category 4:

A.
15 carry-over hours
64 regular hours
+10 overtime hours
89 = 80 hours (total cannot exceed 80)

Note: The 9 hours will be dropped.

4 hours leave accrual this pay period
20 /80 hours

B.
15 carry-over hours
+70 regular hours
85 = 80 hours (total cannot exceed 80)

Note: The 5 hours will be dropped.

4 hours leave accrual this pay period
20 /80 hours

4 hours leave accrual this pay period
+4 hours carried over
8
-2 hours leave used this pay period
6 hours leave balance

C.
64 regular hours
+10 overtime hours
74 hours

3 hours leave accrual this pay period
20 /74
-60
14 hours carried over to next pay period.

Conducting Leave Audits

At the end of a leave year for an employee on duty the entire year

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Instructions

1. Use this audit procedure for both full-time and part-time employees.
2. Use this audit procedure for both annual and sick leave.
3. Exception: The maximum yearly accumulation for sick leave is 104 hours, regardless of the service computation date.

Assumptions

1. Leave is audited every year.
2. Annual and sick leave balances from the end of the previous year are correct.

Procedures

Step	Procedure
1	Review the service computation date to determine whether or not the employee changed leave categories during the year.
2	If the employee changed leave categories during the year, perform the following calculations for each leave category and combine their totals. Note: Leave category changes are effective in the first pay period following the date the new category becomes effective.
3	Determine the amount of leave accrued. Note: Leave category x number of leave periods = leave accrued.
4	Add the leave accrued to the leave balance from the end of the previous year.

Conducting Leave Audits

At the end of a leave year for an employee on duty the entire year

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Procedures - Continued

Step	Procedure
5	Review the LWOP/AWOL used this year to date to determine if a multiple of 80 hours of LWOP/AWOL was reached during the leave year.
6	Subtract an accrual from the sum in step 4 for every multiple of 80 hours of LWOP/AWOL used during the leave year.
7	Determine the total leave used for the year.
8	Subtract the total leave used for the year from the remainder in step 6. This is the new leave balance.

Conducting Leave Audits

At the end of a leave year for an employee on duty part of the year

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Instructions

1. Use this audit procedure for both full-time and part-time employees.
2. Use this audit procedure for both annual and sick leave.
3. Exception: In step 5, use four times the number of leave periods when auditing sick leave.

Note: This method can be used to audit an SF-1150, "Record of Leave Data Transferred."

Procedures

Step	Procedure
1	Review the service computation date to determine whether or not the employee changed leave categories during the year.
2	If the employee changed leave categories during the year, perform the following calculations for each leave category and combine their totals. Note: Leave category changes are effective in the first pay period following the date the new category becomes effecive.
3	Determine the amount of leave accrued. Note: Leave category x number of leave periods = leave accrued.
4	Review the LWOP/AWOL used year-to-date to determine if a multiple of 80 hours of LWOP/AWOL was reached during the leave year.
5	Subtract an accrual from the leave accrued for every multiple of 80 hours LWOP/AWOL used during the leave year.
6	Determine the total leave used for the year.
7	Subtract the total leave used for the year from the remainder in step 5. This is the new leave balance.

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